

improvements in the said Town, the said Town Council shall be authorized to levy annually on persons, and on movable and immovable property in the said town, the taxes hereinafter designated, that is to say :

Upon real property ;	1. On all lands, town lots, and parts of town lots, whether there be buildings erected thereon or not, with all buildings and erections thereon, a sum not exceeding one cent in the dollar on their whole value, as entered on the Assessment Roll of the said Town ;	5
And upon certain movable property.	2. On the following movable property, a sum not exceeding one-half of a cent in the dollar at the value herein specified ;	10
	Every horse, kept for covering mares, shall be rated at four hundred dollars ;	
	Every horse kept for hire or gain, at sixty dollars ;	
	Every horse above the age of three years, and kept for domestic purposes, at forty dollars ;	15
	Every bull, at fifty dollars ;	
	Every ram, at twenty dollars ;	
	Every head of horned cattle, aged two years and more, at twenty dollars ;	
	Every covered carriage, with four wheels, at two hundred dollars ;	20
	Every open carriage, with four wheels and two seats, at eighty dollars ;	
	Every curricule or light waggon, with one seat, at forty dollars ;	
	Every two horse sleigh, at eighty dollars ;	
	Every one horse sleigh, at forty dollars ;	25
Proviso ; certain personal property exempted.	Provided always, that every winter or summer vehicle, used solely for drawing loads, and all vehicles commonly called draught or work vehicles, as well as all farm stock, and all implements used for agricultural purposes, shall be exempt from any tax whatever ;	
Upon Merchandize.	3. On all stocks in trade or goods kept by merchants or traders, and exposed for sale on shelves in shops or kept in store-houses, a tax of one-half per cent. on the estimated average value of such stocks in trade ;	30
Tenants.	4. On each tenant paying rent in the said Town, an annual sum equivalent to three cents in the dollar on the amount of his rent ;	
Poll tax on male inhabitants.	5. On each male inhabitant of the age of twenty-one years, who shall have resided in the said Town for six months, and not being a proprietor or tenant, nor an apprentice, nor a domestic servant, an annual sum of one dollar ;	35
Dogs.	6. On every dog kept by persons residing in the said town, an annual sum not exceeding one dollar ;	40
On certain professions, trades, &c. Public houses.	7. And it shall be lawful for the said Town Council to fix, by a By-law or By-laws, and to impose and levy certain annual duties or taxes on the proprietors or occupants of houses of public entertainment, taverns, coffee-houses, and eating-houses, and on retailers of spirituous liquors ;—and on pedlers and itinerant traders selling, in the said Town, articles of commerce of any kind whatsoever ;—and on all proprietors, possessors, agents, managers, and keepers of theatres, circuses, billiard-rooms, nine-pin alleys, or other places for games or amusements of any kind whatsoever ;—and on all auctioneers, grocers, bakers, butchers, hawkers, carters, livery stable keepers, brewers and distillers ;	45
Pedlers.		
Places of amusement.		
Auctioneers and other traders.	and on all merchants and manufacturers, and their agents ;—and on all proprietors or keepers of wood-yards, or coal yards, and slaughter-houses, in the said Town ;—and on all money-changers or exchange brokers, pawn-brokers, and their agents, and on all bankers and banks and their agents, and on all insurance companies or their agents ;—and	50
Bankers.		
Insurance Companies.		
All callings whatever.	generally on all commerce, manufactures, callings, arts, trades, and professions, which have been or which may be exercised in or introduced into the said Town, whether the same be or be not mentioned herein ; and the workmen of all mechanical arts and trades, exercised in the said	55