

by assessments  
on the freehold-  
ers &c. £300.  
in sums of £100  
a year.

the necessary contingent expenses arising within the said city, it shall and may be lawful for the common council of the said city to raise a sum of money not exceeding three hundred pounds in the whole, nor more than one hundred pounds in any one year, by rates or assessments upon the freeholders and inhabitants of the said city by just and equal proportions to be assessed by the said common council or by three or more assessors to be by them for that purpose appointed and levied upon and paid by the said freeholders and inhabitants in such manner, and under such rules, regulations, restrictions and penalties as the said common council shall direct and appoint.

Common Coun-  
cil to appoint  
assessors and col-  
lectors.

II. *And be it further enacted*, that it shall and may be lawful for the said common council to appoint so many assessors and collectors as they in their discretion shall think fit to carry this or any other act or law into execution and that the monies to be raised and paid by virtue hereof shall be to the use of the mayor, aldermen and commonalty of the said city to be disposed of and appropriated by the said common council in the same manner as any other monies belonging to the said corporation are or can be disposed of and appropriated.

## CAP. LV.

### An ACT for RAISING a REVENUE in this Province.

Preamble.

**W**HEREAS it is necessary that a revenue should be raised for the support of this government,

Duty on import-  
ation every pun-  
cheon of rum or  
other distilled  
spirits, ten shil-  
lings: every  
hoghead of  
malt liquors, not  
directly from  
Great Britain,  
two shillings  
and six pence.

I. *Be it enacted by the Governor, Council and Assembly*, That there shall be, and hereby are granted to his Majesty, his heirs and successors, the duties and impositions herein after mentioned; on the several goods and merchandizes, herein particularly enumerated; which shall be imported into this province, from and after the first day of April. That is to say, for every puncheon of rum, brandy or other distilled spirits, and likewise for every puncheon of shrub, or any other liquors of which the greater part is distilled spirits from all places from whence the same may be imported, shall be paid on importation of the same into this province the sum of ten shillings for each puncheon so imported. And for every tierce so imported, shall be paid the sum of five shillings, and for every barrel the sum of two shillings and six-pence. For every hoghead of porter, or other malt liquors, not imported directly from Great-Britain or Ireland, shall be paid the sum of two shillings and six-pence.