

Levy taxes,

XXXVI. In order to raise the necessary funds to meet the expenses of the said Town Council, and to provide for the several necessary public improvements in the said Town, the said Town Council shall be authorised to levy annually on persons and on moveable and immoveable property in the said Town, the taxes hereinafter designated, that is to say :

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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, the sum of one penny in the pound on their whole value, as entered on the Assessment Roll of the said Town.

And moveable property,

2. On the following moveable property a like sum of one penny in the 10 pound at the value herein specified.

Every horse kept for covering mares shall be rated at one hundred pounds.

Every horse kept for hire or gain, at fifteen pounds.

Every horse above the age of three years, and kept for domestic purposes, ten pounds. 15

Every bull or ram, at ten pounds.

Every head of horned cattle, aged two years and more, at ten pounds.

Every close carriage with four wheels, fifty pounds.

Every open carriage with four wheels and two seats, at twenty pounds. 20

Every curricule or light waggon with one seat, at ten pounds.

Every two horse sleigh, at fifteen pounds.

Every one horse sleigh, at five pounds.

Proviso,

Provided always, that all winter and summer vehicles used solely for the purpose of drawing loads, and all vehicles commonly called draught vehicles, and also one milch cow for each family, and any animal of a less value than five pounds, shall be exempt from any tax whatsoever. 25

Upon merchandise,

3. On the stock in trade of all descriptions, kept by merchants and dealers, exposed for sale in shops, or kept in vaults or stone-houses, a tax of a quarter per cent. on the average estimated value of such stock in trade; and the Seigniors of the *censive* within which the said Town is situate shall pay in proportion to their lucrative rights, one-fortieth part of the sum levied upon the immoveable property in the said Town, each Seignior paying in proportion to the interest held by him in the said *censive* : Provided always, that the total sum, the fortieth part whereof shall have been so taken, shall not include the sum which shall have been imposed upon the domaine and mills and other private property of such Seigniors. 30

Tenants,

4. On all tenants paying rent in the said Town, an annual sum equal to six pence in the pound on the amount of rent. 40