(23) The annual income of any person derived from his personal earnings; provided the same does not exceed $700. 50 V. c. 32, s. 1.

(24) The annual income of any person to the amount of $400, provided the same does not exceed $1,000. Any person entered on the roll as a wage-earner shall be entitled to the exemption provided for in this sub-section in respect of earnings or income. R. S. O. 1877, c. 180, s. 6 (22); 43 V. c. 27, s. 4; 49 V. c. 38, s. 6.

(26) Rental or other income derived from real estate, except interest on mortgages.

(27) Household effects of whatever kind, books and wearing apparel. R. S O. 1877, c. 180, s. 6 (24, 25).

(28) Vessel property of the following description, namely: steamboats, sailing vessels, tow barges and tugs; but the income earned by or derived through, or from any such property shall be liable to be assessed. 49 V. c. 38, s. 3.

NOTE.—*See* 53 V. c. 55 s. 2.

MISCELLANEOUS.

ANCIENT MODE OF ASSESSING.

Solon distributed all the citizens of Athens into four classes, according to the amount of their property, which he caused to be assessed and entered in a public schedule. The highest class were those whose land yielded an annual income of five hundred measures (medimni) of corn (about 750 bushels), and hence they were called Pentacosiomedimni. The second class consisted of those whose income amounted to three hundred measures (about 450 bushels); they were therefore called Triacosiomedimni; and also Knights, because they were reckoned able to keep a war-horse. The third class were those whose income amounted to two hundred measures (about 300 bushels); they were called Zeugitæ, or yeomen, because they were able to keep a yoke of oxen. The fourth and most numerous class comprised all whose income was below the last amount. They constituted the free laboring population.

These classes had their respective duties and privileges. The highest honors of the state, that is the offices of the nine Archons and Senate of Areopagus, were reserved for