

Any person who shall sell or retail ale or cider, or any other fermented intoxicating liquors, to be drunk in the house of the vender or retailer, without having previously obtained a licence, or without having paid the aforesaid rate or duty, shall, on being thereof convicted, incur and pay for every offence, a forfeiture and penalty not exceeding five pounds currency.

*IV. Of the duty to be paid by the owners and keepers of dogs.*

By the Act Geo. IV. c. 6, sec. 3, an annual rate or duty is imposed upon, and shall be raised, collected, and paid, by all and every person or persons owning, keeping, or having more than one dog or bitch, of ten shillings current money of the Province, for each and every dog or bitch of whatsoever description, such person or persons may own, keep, or have in the said city, exceeding one, which said duty shall also be payable, and be levied and collected from the person owning, keeping, or having such dog or bitch, or from the head, chief, or principal of the family wherein such second or other dog or bitch may be, or be kept as aforesaid, whether the same belong to him or not.

*V. Of the additional duty to be paid by the owners and keepers of horses.*

By the 3d Geo. IV. c. 6, sec. 5, an annual rate or duty of five shillings current money of the Province, in addition to the rate or duty already by law imposed, shall be and is imposed upon, and shall be raised, collected, and paid by each and every person residing in the city, owning, keeping, or having a horse, mare, or gelding, for luxury, for each and every such horse, mare, or gelding, any such person or persons may own, keep, or have.