

shall be made and levied upon the owners thereof: Provided, however, that in the event of the said assessment not being duly paid by the said owners, the same may be levied from, and be paid by the occupants of the said property, by whom the same may be thereafter withheld from the said owners of the said property, out of the rents to be paid them therefor.

Extra assessment of one-half cent.

Sec. 5. An annual assessment at the rate of one half cent per every four dollars of the assessed value of all real property in the said City is hereby imposed upon, and shall be payable by the proprietors of such real property, over and above the assessment imposed in and by the next preceding section of this By-law.

Statute labor.

Sec. 6. The amount of commutation money, payable annually by each person liable by law to statute labour, on the highways within the said City, is hereby established at the sum of One Dollar; and every such person shall pay the said sum of One Dollar annually, and shall not be allowed to offer his personal labour on the said highways instead thereof.

Duty on business.

Sec. 7. An annual duty is hereby imposed upon, and shall be paid, in each and every year, by each and every person or firm of persons, being wholesale merchants or dealers, or retail merchants and dealers, or wholesale and retail dealers in goods, wares and merchandises of any kind, or retail dealers in spirituous liquors, (not being tavern-keepers,) or forwarding merchants or forwarders, or the agents of merchants, traders, forwarding merchants or forwarders, or being express agents, brokers, apothecaries, chemists, or druggists, or being inspectors of pot or pearl ashes, lumber, beef, pork, flour, butter, or any other kind or description of merchandize, manufacture, produce or provision whatsoever, or being or carrying on the business of lumber merchants or dealers in wood, or keeping a lumber yard, with or without steam or water-power, or being or carrying on the business of merchant tailors, boot and shoe makers, saddlers and harness makers, stone cutters, tin-smiths, carpenters and joiners, blacksmiths, gun makers or gun smiths, confectioners, bakers, coffee-house keepers, cabinet makers, upholsterers or under-