

and of slaughter houses in the said City ; and on all money-changers or exchange-brokers, pawn-brokers, and their agents ; and on all bankers and banks, and all agents of bankers and banks ; and on all Insurance Companies or their agents ; and generally on all commerce, manufactures, callings, arts, trades, professions, which have been or which may be exercised in or introduced into the said City, whether the same be or be not mentioned therein ; and the workmen of all arts and trades exercised in the said City shall be divided into first and second classes by the person appointed by the said Town Council to make the Roll of moveable property, and shall be assessed at five shillings per annum for those of the first class, 10 and at one shilling and three-pence for those of the second class ; and every person residing in the said City, and practising the profession of a lawyer, or of a physician, or of a land Surveyor, or of a Notary, or any other liberal profession, shall be assessed at the sum of fifteen shillings annually ; and the said Town Council may name a person or persons to 15 make the roll of the persons and moveable property mentioned in the different parts of this section.

8. And the said Council shall also have power to fix the amount of personal commutation, that is to say, of the sum to be payable by every person liable to assist in keeping the streets and side-walks of the said City 20 in repair, and to refuse the labour of such person in keeping the same in repair if the said Council thinks proper to charge itself therewith ; Provided always, that every such sum demanded for personal composition shall be equitably established in proportion to the work to be done, and that by arbitrators if the parties concerned require it. 25

Certain descriptions of real estate exempted from taxation.

LXII. The following properties shall be exempt from taxation in the City of Saint Hyacinthe.

All lands and property belonging to Her Majesty, Her Heirs or Successors, held by any public body or department, or by any person for the use of Her Majesty, Her Heirs and Successors ; 30

All Provincial property and buildings.

Every place set apart for public worship, and every cemetery ;

Every public school-house and the lot on which it is built ;

Every educational establishment, and the lot on which it is built :—

All buildings, lands and properties occupied or possessed by Hospitals 35 or other charitable establishments ;—

Every Court House or District Gaol with the grounds attached thereto : Provided always, that this exemption shall not extend to the lots or to the buildings erected on lots leased or occupied by tenants under the government or the War Department in the said City ; and such lands 40 belonging to the government or to the War Department as shall be occupied by tenants, shall be valued and assessed in the same manner as other immoveable property in the said City, and the taxes thereon shall be paid by the said tenants or occupants.