

rated and assessed, shall commence from the period at which the time for the last rate ended.

- XXIII. And be it enacted, That the rate  
 5 or rates aforesaid, shall also be raised, levied  
 or assessed upon the owners or possessors  
 of the following chattel property, that is to  
 say: stone horses kept for the purposes of  
 covering mares, or other horses of the age of  
 10 three years or upwards, horned cattle, phæ-  
 tons, carriages, gigs, waggons and other car-  
 riages on steel or leather springs, and sleighs,  
 according to the value thereof, ascertained  
 as hereinafter mentioned: Provided always, Rates also to  
be levied on  
certain chattel  
property.  
 15 that nothing in this Act contained shall ex-  
 tend or be construed to extend to any house,  
 lands, property, goods, effects, matters or  
 things herein mentioned or enumerated,  
 which shall belong to or be in the actual  
 20 possession of Her Majesty, Her Heirs or  
 Successors, unless the same shall be actually  
 leased to individuals, nor to any churches,  
 chapels, school-houses, school-lands, places  
 of public worship and burial grounds. Proviso.

- 25 XXIV. And be it enacted, That the pos-  
 sessors or owners of the said horses, cattle  
 and carriages hereinbefore mentioned, shall  
 not be rated in respect thereof as hereinbe-  
 fore mentioned, but the same shall be valued  
 30 according to the certain fixed rates following  
 that is to say: every stone horse kept for the  
 purpose of covering mares for hire or gain,  
 at *one hundred pounds* value every; other  
 horse, mare or gelding above the age of  
 35 three years, at *ten pounds* value; milch  
 cows and other horned cattle, above the age  
 of two years, at *three pounds* value; every  
 carriage on steel or leather springs with four  
 wheels, drawn by two or more horses, at  
 40 *twenty-five pounds* value; every phæton or  
 other carriage on steel springs, drawn by  
 one horse, at *twelve pounds ten shillings*  
 value; every sleigh drawn by two or more  
 horses and kept for pleasure only, *twelve*  
Rates at which  
certain things  
shall be valued.