

shall have resided in the said town for six months, and not being a proprietor or tenant, nor an apprentice, nor a domestic servant, an annual sum of one dollar.

6. On every dog kept by persons residing in the said town, an annual sum of one dollar ;

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7. And it shall be lawful for the said Town Council to fix, by a By-law or By-laws, and to impose and levy certain annual duties or taxes on the proprietors or occupants of houses of public entertainment, taverns, coffee-houses, and eating-houses, and on retailers of spirituous liquors ;—and on pedlers and itinerant traders selling, in the said town, 10 articles of commerce of any kind whatsoever ; and on all proprietors, possessors, agents, managers, and keepers of theatres, circuses, billiard-rooms, nine-pin alleys, or other places for games or amusements of any kind whatsoever ;—and on all auctioneers, grocers, bakers, butchers, hawkers, hucksters, carters, livery-stable keepers, brewers 15 and distillers ;—and on all merchants and manufacturers, and their agents ;—and on all proprietors or keepers of wood-yards or coal-yards, and slaughter-houses, in the said town ;—and on all money-changers, or exchange-brokers, pawn-brokers, and their agents, and on all bankers and banks, and their agents, and on all insurance 20 companies or their agents ;—and generally on all commerce, manufactures, callings, arts, trades, and professions, which have been or which may be exercised in or introduced into the said town, whether the same be or be not mentioned herein ; and the workmen of all mechanical arts and trades, exercised in the said town, shall be 25 divided into first and second classes, by the person appointed by the said Town Council to make the roll of movable property, and shall be assessed at one dollar per annum for those of the first class ; and at twenty-five cents for those of the second class ; and every person in the said town, practising the profession of a Lawyer, or of a Physi- 30 cian, or of a Land Surveyor, or of a Notary, or any other liberal profession, shall be assessed at the sum of three dollars annually : and the said Town Council may name a person or persons to make a roll of the person and movable property mentioned in the different parts of this section.

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8. And the said Council shall also have the power to fix the amount of personal commutation, that is to say : of the sum to be payable by each person liable to assist in keeping the streets and sidewalks of the said town in repair, and to refuse the labor of such person in keeping the same in repair, if the said Council should 40 prefer to charge itself therewith : Provided always, that every such sum demanded for personal commutation shall be equitably established in proportion to the work to be done, and that by arbitration, if the parties concerned require it ;

9. And the said Town Council shall also provide, by resolution, for 45 the advantageous investment or deposit, either in sayings banks or in public securities or otherwise, of any balances of money remaining in their hands, in order to create therefrom a revenue for the said town.

33. The said Council shall also have power to make By-laws : 50

1. For the concession of lots, and for opening new streets in the said Town, to such extent as may, from time to time, be required, and upon such conditions as the Council may deem proper, any law to the contrary notwithstanding ;