

2. On the following moveable property, a similar sum of one penny in the pound, according to the values hereinafter specified :—

Every Stallion kept for the purpose of covering mares shall be rated at one hundred pounds ;

5 Every horse kept for hire, at fifteen pounds ;

Every horse above the age of three years, and kept for ordinary domestic purposes, at ten pounds ;

Every bull or ram, at ten pounds ;

Every head of horned cattle, of the age of two years and upwards, at 10 two pounds ;

Every close carriage with four wheels, at fifty pounds ;

Every open carriage, with four wheels and two seats, at twenty pounds.

Every gig or light waggon with one seat, at ten pounds ;

Every two-horse sleigh, at twenty pounds ;

15 Every one-horse sleigh, at ten pounds ;

Provided always, that every winter or summer vehicle used solely for drawing loads, and all vehicles commonly called draught or work vehicles, shall be exempt from any tax whatever.

3. On all stocks in trade or goods kept by merchants or traders, and 20 exposed for sale on shelves in shops or kept in store-houses, a tax of a quarter per cent on the estimated average value of such stocks in trade.

4. On each tenant paying rent in the said City an annual sum equivalent to sixpence in the pound on the amount of his rent

5. On each male inhabitant of the age of twenty one years, who shall 25 have resided in the said City for six months, and not being a proprietor, an apprentice, nor a domestic servant, an annual sum of five shillings.

6. On every dog kept by persons residing in the said City, an annual sum of five shillings.

7. And it shall be lawful for the said Town Council to fix, and to impose 30 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 all retailers of spirituous liquors ; and on all pedlars and itinerant traders selling in the said City articles of commerce of any kind whatsoever ; and on all proprietors, possessors, agents, managers and 35 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 and distillers ; and on all merchants and manufacturers, and their agents ; and on all proprietors or keepers of wood-yards or coal-yards,