

management or government of the said town ; and all the powers conferred by the Municipal Act of Lower Canada of one thousand eight hundred and sixty, and the Acts amending the same, upon any Municipal Council, and upon the Councillors and Officers thereof, not incompatible with this Act, are conferred upon the Corporation of the Town of St. Ours, the Municipal Council, the Councillors, and the Officers of the said Corporation.

31. It shall be lawful for the said Town Council to appoint, remove, and replace, when they shall think proper, all such officers, constables, and policemen, as they shall deem necessary for the due execution of the by-laws now in force, or to be by them enacted hereafter, and to require from all persons employed by them, in any quality whatsoever, such security as to them shall seem meet to ensure the due execution of their duties.

32. In order to raise the necessary funds to meet the expenses of the said Town Council, and to provide for the several necessary and advantageous public improvements of the said town, the said Town Council shall be authorized to levy annually on persons, and on movable and immovable property in the said town, the taxes hereinafter designated, that is to say :

1. On all lands, town lots and parts of town lots, whether there be buildings erected thereon or not, with all buildings and erections thereon, a sum not exceeding one cent on the dollar on their whole value, as entered on the Assessment Roll of the said town ;

2. On the following movable property, a sum not exceeding one half of a cent in the dollar on the value herein specified ;

Every horse, kept for covering mares, shall be rated at four hundred dollars ;

Every horse kept for hire or gain, at sixty dollars ;

Every horse above the age of three years, and kept for domestic purpose, at forty dollars ;

Every bull, at fifty dollars ;

Every ram, at twenty dollars ;

Every head of horned cattle, aged two years and more, at twenty dollars ;

Every covered carriage, with four wheels, at two hundred dollars ;

Every open carriage, with four wheels and two seats, at eighty dollars ;

Every curricule or light waggon, with one seat, at forty dollars ;

Every two-horse sleigh, at eighty dollars ;

Every one-horse sleigh, at forty dollars ;

Provided always, that every winter or summer vehicle, used solely for drawing loads, and all vehicles commonly called draught or work vehicles, at well as all farm stock, and all implements used for agricultural purposes, shall be exempt from any tax whatever ;

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

4. On each tenant paying rent in the said town, an annual sum equivalent to three cents in the dollar on the amount of his rent ;

5. On each male inhabitant of the age of twenty-one years, who