

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; 5

Every two horse sleigh, at eighty dollars;

Every one horse sleigh, at forty dollars;

Proviso; cer- Provided always, that every winter or summer vehicle used solely for
tain personal drawing loads, and all vehicles commonly called draught or work vehi-
property ex- cles, as well as all farm stock, and all implements used for agricultural 10
empted. purposes, shall be exempt from any tax whatever;

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

Tenants. 4. On each tenant paying rent in the said town, an annual sum 15
equivalent to three cents in the dollar on the amount of his rent;

Poll tax on 5. On each male inhabitant of the age of twenty-one years, who shall
male inhabi- have resided in the said town for six months, and not being a proprietor
tants. or tenant, nor an apprentice, nor a domestic servant, an annual sum of
one dollar; 20

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

On certain 7. And it shall be lawful for the said Town Council to fix, by a
professions, By-law or By-laws, and to impose and levy certain annual duties or
trades, &c. taxes on the proprietors or occupants of houses of public entertainment, 25
Public houses, taverns, coffee-houses, and eating-houses, and on retailers of spirituous
Pedlars. liquors; and on pedlars and itinerant traders selling in the said Town,
Places of amu- articles of commerce of any kind whatsoever; and on all proprietors,
sement. possessors, agents, managers, and keepers of theatres, circuses, billiard-
Auctioneers kind whatsoever; and on all auctioneers, grocers, bakers, butchers, 30
and other hawkers, carters, livery stable keepers, brewers and distillers; and on
traders. all merchants and manufacturers, and their agents; and on all
proprietors or keepers of wood yards, or coal yards, and slaughter-
Bankers. houses, in the said Town; and on all money-changers or exchange- 35
brokers, pawn brokers, and their agents, and on all bankers and banks,
and on all insurance companies or their agents; and generally on all
Insurance commerce, manufactures, callings, arts, trades, and professions, which
Companies. have been or which may be exercised in or introduced into the said
All callings Town, whether the same be or be not mentioned therein; and the work- 40
whatever. men of all mechanical arts and trades exercised in the said Town,
Workmen to shall be divided into first and second classes, by the person appointed
be taxed in by the said Town Council to make the roll of moveable property, and
classes. 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 45