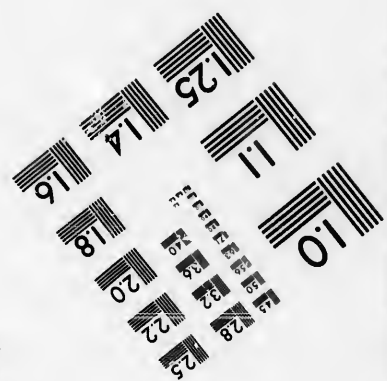
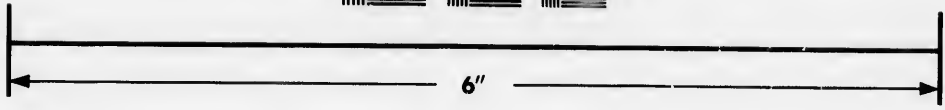
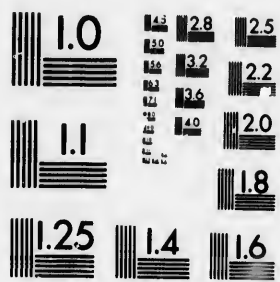


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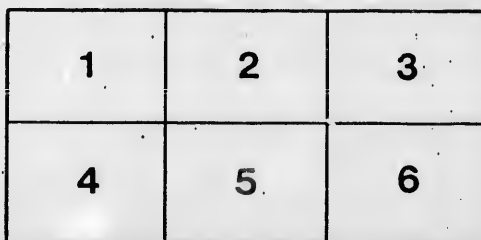
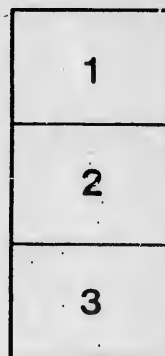
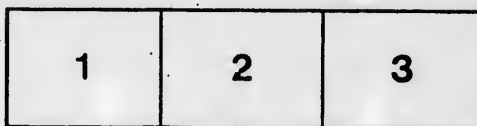
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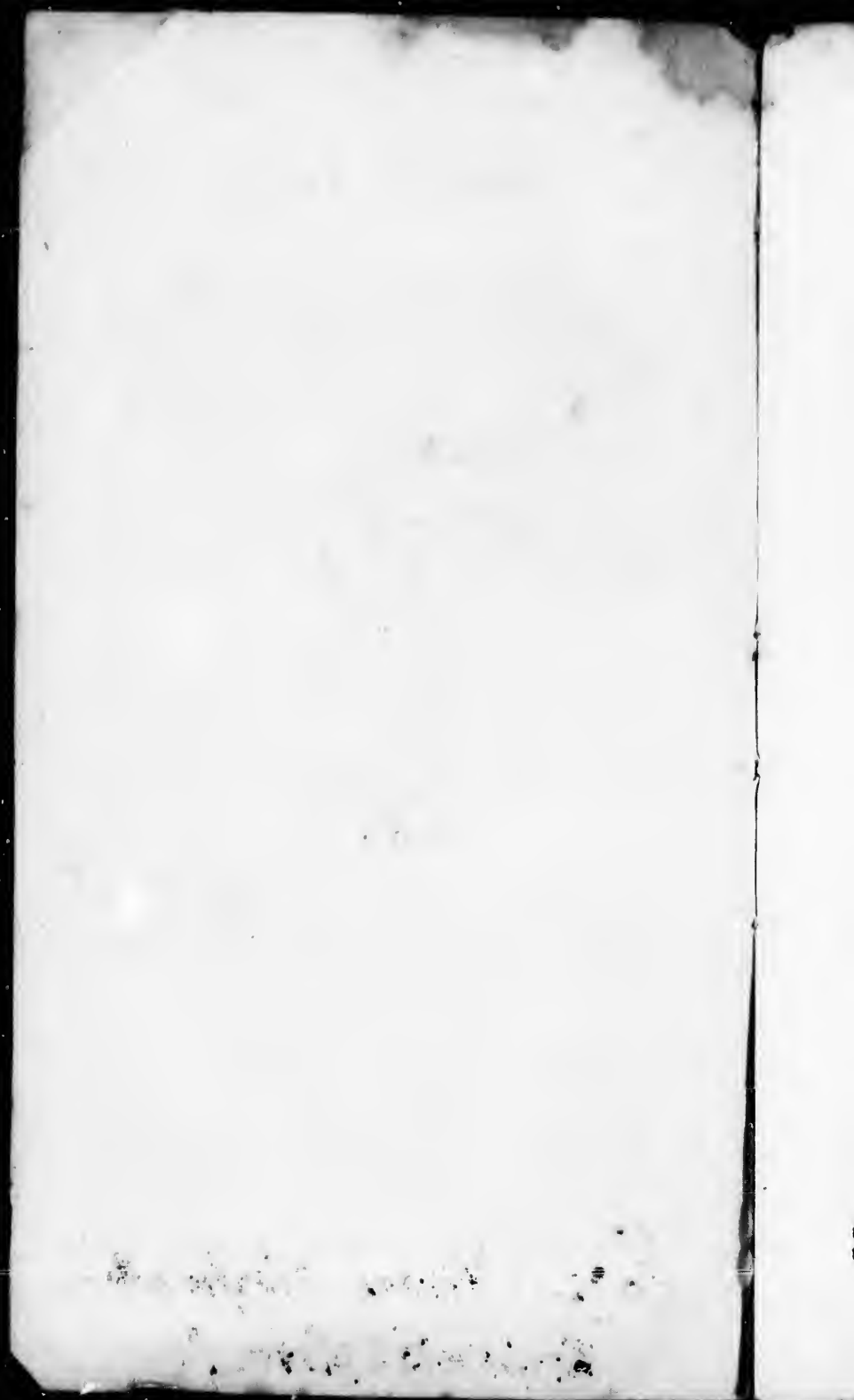
BY-LAW

TO

**Provide Funds to meet the expenses of the
City of Quebec.**

1845

*Place de Finance et Corporation
Corporation, Sect. 1.*



CORPORATION OF QUEBEC.

City of Quebec,
In the District of Quebec. } To wit :

AT a Special Meeting of the Council of the Corporation of "the Mayor, Aldermen, and Citizens of the City of Quebec," duly convened for the purpose of taking into consideration the draft of a By-Law, to provide funds for defraying the expenses of the City of Quebec, by notice bearing date, the twenty-seventh day of MARCH, in the year of our Lord, one thousand eight hundred and forty-three, left the same day at the domicile of each of the members of the said Council, and holden at the City Hall, in the said City, on the thirty-first day of the said month and in the said year, at which more than two-thirds of the Members composing the said Council are present, that is to say :—

The Honorable **RENE EDOUARD CARON**, Mayor.

ALDERMEN MASSUE,
PETRY,
SIMPSON,
TOURANGEAU.

COUNCILLORS CARY,
CONNOLLY,
LAURIN,
LLOYD,
McLEOD,
METHOT,
O'BRIEN,
PLAMONDON,
ROBITAILLE,
ROUSSEAU,
WILSON.

IT IS ORDERED AND ORDAINED by the said Council, and We, the said Council, do hereby ordain and make the following By-Law :—

A BY-LAW

To provide funds to meet the expenses of the City of Quebec.

1. Whereas it is necessary to raise funds to enable the City Council of the City of Quebec to carry into execution the powers with which they are by law invested, for the maintenance of a good and effective system of Police in this City, and to meet the other expenses of the said City of Quebec, and for the gradual liquidation of the debt, be it therefore ordained and enacted, and the City Council of the City of Quebec, doth by the present By-Law, ordain

and enact that the following annual rates, taxes, and duties be, and they are hereby imposed on the property, effects, persons or classes of persons situate, being or residing within the limits of the said City of Quebec as hereinafter mentioned, and shall be raised and levied each and every year during the continuance of this By-Law, on the persons thereby rendered liable to pay the same.

2. That there be imposed and levied on the proprietor or proprietors of any house or houses, or other building or buildings, grounds, lots, wharves, or other real property situate within the limits of the City of Quebec, wholly or in part occupied by such proprietor or proprietors, or which shall remain unoccupied, a rate or tax of one shilling in the pound on the assessed annual value of such real property, or part thereof which shall be occupied by such proprietor or shall remain unoccupied.

3. That there be imposed and levied on the proprietor or proprietors of any house or houses, or other building or buildings, grounds, lots, wharves, or other real property situate within the limits of the City of Quebec, which shall be occupied, wholly, or in part, by any other person or persons than the proprietor, a rate or tax of nine pence in the pound, on the assessed annual value of such real property, or part thereof thus occupied by any other person or persons than the proprietor; provided always that a deduction of ten per cent for repairs and other indispensable expenses may and shall be made on the said assessed annual value, mentioned in this and the preceding clause.

4. That there be imposed and levied on all tenants or occupiers of any house or houses, or other building or buildings, grounds, lots, wharves, or other real property, or part thereof, not occupied by the proprietor, situate within the limits of the City of Quebec, a rate or tax of three pence currency in the pound, on the assessed annual value of such real property, or part thereof thus occupied by any other than the proprietor.

5. Be it ordained and enacted, that the rates or taxes imposed as above, shall in no way affect real property, the net annual value of which shall not exceed five pounds currency, nor any lots, houses or buildings occupied by any of the religious communities of women.

6. That there be imposed and levied on each and every person who shall follow the trade or calling of a Carter, within the limits of this City, or who shall own, possess, or keep one or more horses, geldings or mares, for hire, a duty or tax of five shillings for a license to exercise or carry on such trade or calling.

7. That there be moreover imposed and levied on each and every person who shall follow the trade or calling of a Carter, or who shall own, possess, or keep one or more horses, geldings, or mares for hire, or for agricultural

purposes only, within the limits of this City, the following taxes and duties, on each and every horse, gelding, or mare, that is to say, on the first horse, gelding, or mare that such person shall own, possess, or keep, five shillings currency; on the second, seven shillings and sixpence currency; on the third, and on each and every other over and above three, the sum of ten shillings currency.

8. That there be imposed and levied upon each and every person or persons (Carters and persons keeping horses for hire or for agricultural purposes only, excepted,) who shall own, possess, or keep one or more horses, geldings or mares, within the limits of this City, the following taxes and duties upon each and every such horse, gelding or mare, that is to say: on the first, twelve shillings and sixpence currency; on the second, fifteen shillings currency; on the third, twenty shillings currency; and on the fourth, and on every other over and above four, twenty-five shillings currency.

9. That there be imposed and levied upon each and every person (Carters and those who shall keep horses or vehicles for hire excepted,) who shall own, possess, or keep, within the limits of this City, any pleasure carriage, caleche, gig or other vehicle mounied on springs, leather traces or with seats on springs, to be drawn by one or more horses, geldings, mares, or mules, the following taxes and duties, that is to say—on each and every such carriage with two wheels, twelve shillings and sixpence currency; on each and every open or uncovered carriage, with four wheels, one pound ten shillings currency; on each and every half covered carriage, with four wheels, forty shillings currency; on each and every close or full carriage, with four wheels, sixty shillings currency.

10. That there be imposed and levied upon each and every person who shall own, possess or keep one or more dogs or bitches, within the limits of this City, the following taxes and duties, that is to say—on the first dog or bitch, two shillings and sixpence currency; on the second, five shillings currency; and on the third, and on each and every other, above three, seven and sixpence currency.

11. Be it hereby ordained and enacted that any person who shall own or keep or shall have owned or kept during two entire months between the first day of January last, and the thirty-first day of December next, or between that period of any subsequent year during the continuance of this By-Law, any horse, gelding, mare, carriage, dog or bitch, subject and liable to the taxes or duties imposed by this By-Law, shall be held and be considered to be and shall be liable and bound to pay the said duties or taxes.

12. That there be imposed and levied on each and every person or firm of persons, selling, trading or dealing in any

goods, wares, or merchandize whatsoever, by wholesale only, or by wholesale and retail, within the limits of this City, or having therein an office, counting-house, warehouse, store, or other premises at or in which he or they may carry on any trade or dealing by wholesale only, or by wholesale and retail, a duty or tax of five pounds currency, when the annual rent or value of such premises occupied by him or them for the purposes of such business, shall not exceed one hundred pounds, and when the said annual rent or value shall exceed one hundred pounds, a tax or duty at the rate of five pounds currency, on every hundred pounds of the said annual rent or value.

13. That there be imposed and levied upon each and every person or firm of persons who shall own, possess, occupy or keep any shop, store, counting-house, stand, or other premises, within the limits of this City, and of which the annual rent or value shall exceed twelve pounds currency, for the purpose of therein selling, or exposing, exhibiting or offering for sale, by retail only, any goods, merchandize, wares, commodities or provisions of any kind whatsoever, an annual duty or tax of sixpence in the pound on the annual value or rent of the premises thus occupied or held by such person or firm of persons; provided always, that persons selling by wholesale, also auctioneers, tavern-keepers, and retailers of spirituous liquors shall be exempt from the payment of the above tax.

14. That there be imposed and levied on each and every person or firm of persons following or exercising the trade or calling of an auctioneer, by wholesale only, or by wholesale and retail, within the limits of the City, an annual tax or duty of ten pounds currency; and on every person or firm of persons following or exercising the trade or calling of an auctioneer by retail only, an annual tax or duty of five pounds currency.

15. That there be imposed and levied on each and every person or firm of persons, not having a residence, office, counting-house, or place of business, within the limits of this City, subject and liable to either of the rates imposed by the preceding clauses of this By-Law, who shall follow, exercise, or do any trade, traffic or business by wholesale, within the limits of this City, a tax or duty of twenty pounds currency.

16. That there be imposed and levied upon each and every person or firm of persons who shall own, possess, keep or have, within the limits of this City, any Billiard Table, set up or kept for hire or gain, or for public use, an annual tax or duty of twenty-five pounds currency, upon each and every such table, exclusive of the provincial tax.

17. That no person or firm of persons shall be allowed to act or play any tragedy, comedy, or perform any other

theatrical representation in this City, to which the public shall be admitted by paying, without having previously paid a duty of twenty-five shillings for each such representation.

18. That no person or firm of persons shall be allowed to give any equestrian performance or to open a circus, to which the public shall be admitted by paying, without having previously obtained from the Mayor, who is hereby authorized to grant the same, a licence or permission so to do, for which there shall be paid by such person or firm of persons the sum of ten pounds currency, and without having previously to each performance, paid an additional tax or duty of two pounds ten shillings currency for each and every performance, the whole payable by such person or firm of persons previous to such performance taking place, or previous to any person or persons whatsoever being admitted.

19. That there be imposed and levied upon each and every male person of the age of twenty-one years and above, residing within the limits of this city who may not be subject to any other duty or tax, as proprietor or tenant of any real property within the limits of the said city, imposed by the present By-Law, a capitation tax or duty of five shillings currency per annum.

20. That there be imposed and levied upon each and every person or firm of persons keeping a tavern, or hotel, or house of public entertainment, in which he or they may sell distilled or fermented drinks to be drunk on the premises, during any period between the first day of January, and the thirty-first day of December in any year, the following taxes or duties, that is to say: When the annual rent or value of the house or premises thus occupied shall amount to fifty pounds currency or a less sum, a tax or duty of two pounds ten shillings currency; when such annual rent or value shall exceed fifty pounds, but shall not exceed seventy-five pounds, a tax or duty of four pounds currency; when the said annual rent or value shall exceed seventy-five pounds but shall not exceed one hundred pounds, a tax or duty of five pounds currency, and when the said annual rent or value shall exceed one hundred pounds a tax or duty of six pounds currency.

21. That there be imposed and levied on every person or firm of persons who shall sell by retail, any wine, brandy, rum or other spirituous liquors in a quantity of less than three gallons at one and the same time, between the first day of January, and the thirty-first day of December of each year, the following taxes or duties, that is to say: When the annual rent or value of the house or premises thus occupied shall amount to fifty pounds currency or a less sum, a tax or duty of two pounds ten shillings; when such rent or annual value shall exceed fifty pounds but shall not exceed seventy-five pounds, a tax or duty

of four pounds currency. When the said annual rent or value shall exceed seventy-five pounds but shall not exceed one hundred pounds, a tax or duty of five pounds currency; and when the said annual rent or value shall exceed one hundred pounds, a tax or duty of six pounds currency.

22. Be it ordained and enacted that the tax of two pounds currency which tavern-keepers and retailers of spirituous liquors are bound by the 39 Geo. III. Cap. 5. sect. 23. to pay to the City Treasurer in order to obtain their licence each year, shall be allowed to every tavern-keeper or retailer of spirituous liquors who shall have paid it, for and on account of the taxes imposed on him and which he shall have to pay, by and in virtue of this By-Law.

23. That there be imposed and levied upon every person who shall follow or exercise the trade of a Baker within the limits of this city, an annual tax or duty of sixpence in the pound on the annual value or rent of the house and premises occupied by any such Baker.

24. That there be imposed and levied on each and every person who shall follow or exercise the trade of a Butcher, within the limits of this city, an annual tax or duty of one pound currency.

25. That there be imposed and levied on each and every person or firm of persons exercising or following the trade or calling of a Pawnbroker, within the limits of this city, an annual tax or duty of ten pounds currency.

26. That there be imposed and levied on each and every person exercising or following the business or calling of a Hawker or pedlar, or itinerant petty chapman, going from house to house for the purpose of selling, or exposing or offering for sale any goods, effects or merchandize, within the limits of the city of Quebec, a tax or duty of two pounds ten shillings currency, per annum, all By-Laws of the said City Council to the contrary notwithstanding.

27. That there be imposed and levied upon each and every person or firm of persons following or exercising the business or calling of a ferryman or who shall transport or convey for hire or gain any persons, animals, effects, wares, commodities, or merchandize whatsoever, between this city and any place not more than nine miles distant from the same, the following annual taxes or duties, that is to say: On each and every horse-boat or steam-boat, two pounds ten shillings currency, and on and for each and every boat, barge, canoe or other water conveyance whether impelled by sail or oars, five shillings currency.

28. That there be imposed and levied upon each and every person or firm of persons exposing or exhibiting for their own profit, any caravans of animals, or menageries,

within the limits of this city, a tax or duty of three pounds currency, to be paid previous to any such exhibition taking place.

29. That there be imposed and levied upon each and every person or firm of persons who shall give any exhibition on the slack or tight rope, of legerdemain performances, gymnastics or other games or exhibitions of this nature, a tax or duty of two pounds ten shillings currency, payable previous to such exhibition taking place.

30. That there be imposed and levied upon each and every person wishing to obtain a *procès verbal* designating the alignment of his or her property with the streets and public places bounding the same, seven shillings and six pence currency; on each and every person wishing to obtain a permission to make use of the street, according to the Rules of Police, to erect any building on his ground, or to repair the same five shillings currency; on each and every person wishing to obtain permission to open a drain in use in order to repair it, five shillings currency; on each and every person wishing to obtain permission to empty privies, five shillings currency; on each and every permission to open a public drain or street, road, or public place in order to introduce any private drain therein, according to the 3rd Section of the By-Law passed by the City Council on the 8th of April 1842, intituled "A By-Law concerning the making and repairing of sewers and drains," a duty or tax of two pounds, ten shillings currency, which shall be for and in lieu of that established by the said By Law and shall be payable as mentioned therein. The taxes and duties mentioned by the present article of this By-Law must be paid previous to any such alignment, or permissions being given.

31. Be it ordained and enacted that the following duties be imposed on each of the assessors who are or shall be nominated and appointed in each of the different wards of the City:

I. To visit the grounds, lots, wharves, houses or other buildings and other real property, situated in the ward in and for which he shall have been appointed as assessor, between the tenth day of May and the tenth day of June in each year.

II. To require each and every person to obtain for and give to him all and every such information as may appear to the said Assessor to be necessary to enable him to assess and determine in a correct manner the annual value of the property and to ascertain the names of the persons subject and liable to the rates, taxes or duties mentioned in this By-Law, and also to enable him to fix and determine in a correct and fair manner the amount of the rates, taxes, or duties payable by each and every person by and in virtue of this By-Law; and to obtain all such further information as may be required to enable him to perform the said

duties in a just and equitable manner, according to the true intent and meaning of this By-Law.

III. To assess, fix and determine in a just and equitable manner the amount of rates, taxes or duties, or other charge whatsoever, which each and every person shall be bound to pay according to this By-Law or any part thereof.

IV. To enter and insert all such information in a clear, correct and precise manner in the Book that shall be furnished to him for that purpose by the City Council.

V. To certify the whole to be correct, by placing his signature at the end of the said book.

VI. To return the said book when completed, together with a copy thereof, and deposit them with the City Treasurer in his office, on or before the twentieth day of June in each year, of which deposit the City Treasurer shall give notice to the City Council at the next meeting thereof.

VII. In case any of the duties thus assigned to and imposed on the said Assessors shall not have been performed within the prescribed time, the City Council shall and may order them to be performed at such other time as they shall think fit to name.

VIII. If the said Assessors or any one of them should neglect or refuse to impose on any person or persons any of the rates, taxes, or duties mentioned in this By-Law within the time prescribed, or if at any other time after, any person shall become subject and liable to any of the aforesaid rates, taxes, or duties, then it shall be the duty of each and every assessor, as soon as he shall be informed thereof, to notify the City Council of the same.

32. Be it ordained and enacted that if, during the time allowed to the assessors, for visiting their respective Wards, and for assessing the same, the said assessors, or any one of them, shall have omitted to impose on any person or firm of persons any of the above rates, taxes, or duties, or if, after the expiration of the said period any person or firm of persons shall become subject and liable to any of the said rates, taxes, or duties mentioned in this By-Law, then, on the order of the City Council, the said assessor or assessors shall be bound to fix and determine, each in his Ward in the manner prescribed by this By-Law, the amount of every rate, tax, or duty, payable by such person or persons, according to the various clauses of this By-Law; and every such person or firm of persons, shall within fifteen days after notice duly given to them, pay to the City Treasurer the full amount of all such rates, taxes, or duties which shall have been thus imposed, unless in the meantime, on the representation of any such person or persons the City Council shall think fit to grant an exemption from the payment of the same or any part thereof, in case of any error committed in the assessment, or in the imposition of the said rates, taxes, or duties.

33. Be it ordained and enacted that each and every assessor who shall refuse or neglect to perform any of the duties assigned to or imposed on him by this By-Law, shall be liable to pay a fine of five pounds currency, or to be imprisoned during a period of thirty days.

34. Be it ordained and enacted that it shall be the duty of each and every person residing within the limits of this City to allow the assessor of his ward to visit every land, lot, wharf, house or other building or real property occupied by him, and subject to any of the above rates, taxes, or duties, and to give true answers to all such questions as the said assessor shall think fit to put, and to give all such information as he may require, to enable him to assess, rate and impose in a just manner the rates, taxes, and duties mentioned in this By-Law.

35. Be it ordained and enacted that each and every person who shall refuse or neglect to perform the duties mentioned in the preceding section of this By-Law, shall be liable to pay a fine of two pounds ten shillings currency, or, to be imprisoned during a period of fifteen days.

36. Be it ordained and enacted that it shall be the duty of each and every person to pay annually and every year to the City Treasurer, at his Office in this City, the full amount of the said rates, taxes, or duties imposed upon him, or for which he may have been rendered liable by the said assessors; and that, except in cases where it is otherwise expressly provided for, every person shall pay the said full amount on or before the first day of September of each year.

37. Be it ordained and enacted that the assessment books shall be and remain deposited in the Office of the City Treasurer from the first day of the month of July, to the first day of the month of August, in each year, for the inspection of the public, and during the said period any person interested therein shall be at liberty to examine the said books, without any fee or charge daily (Sundays and Holidays excepted,) from nine o'clock in the morning till three o'clock in the afternoon.

38. Be it ordained and enacted that the City Treasurer shall give notice, in English in a newspaper published in the English language, and in French in a newspaper published in the french language, from the twentieth day of June, to the twentieth day of July in each year, and by the public Crier in all parts of the City, in both of the said languages, that the said Books are deposited in his Office and will be open for the inspection of the public during the aforesaid period.

39. Be it ordained and enacted that at any time from the said first day of July to the said first day of August, but not

after, it shall be lawful for any person to apply to the City Council for the correction of any error or inaccuracy which may have been made or allowed to remain in the aforesaid assessment books and the City Council shall be at liberty to correct such error or inaccuracy, either by increasing, or diminishing the amount of any of the said rates, taxes, or duties imposed on any such persons, or to adopt such other measures as the nature of the application may render necessary.

40. Be it further ordained and enacted that it shall be the duty of the City Treasurer to institute legal and all other necessary proceedings for the recovery of all the said rates, taxes, or duties which shall remain unpaid on the first day of September, of each year, after having given fifteen days notice thereof in two newspapers published in this City, the one in the English language, and the other in the French language and by the public crier in both of the said languages

41. Be it ordained and enacted that the rates, taxes, or duties imposed by any of the clauses of this By-Law, shall be in lieu of all other rates, taxes, or duties of the same kind or nature, payable to the City Treasurer by or in virtue of any Law or By-Law or in any other manner whatsoever.

42. Be it ordained and enacted, That each and every Licence mentioned in this By-Law, except those for Tavern-keepers and retailers of spirituous Liquours, be signed by the Mayor and be issued by, and from the office of the City Clerk, and be countersigned by the said City Clerk, after being first satisfied, by the Treasurer's receipt, that the duty or tax imposed thereon has been paid.

43. Be it further ordained and enacted, That a certain By-Law passed by the City Council on the fourteenth day of June, one thousand eight hundred and forty two, intitled "A By-Law to provide Funds towards defraying the expenses of the City of Quebec. for the current year," be cancelled and remain null and void for the future, save and except that such persons who may still owe any rate, tax, or duty imposed by the said By-Law, shall not be hereby discharged from their obligation to pay the same.

44. Be it further ordained and enacted, That this By-Law, shall be and remain in force during three years, that is to say from the first day of January last, to the thirty-first day of December one thousand eight hundred and forty five.

[L. S.] (Signed) ED. CARON,
Mayor.

Attested,
(Signed) GEO. FUTVOYE,
City Clerk.



