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 Windsor, Point Levy side  
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 Hadlow do  
 Etchemin do  
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On each Life Insurance company, or Life Insurance agency, a tax of \$50 per annum.

TAX ON BROKERS AND MONEY CHANGERS.

An annual tax of \$40 on each person acting as broker or money changer.

TAX ON AGENTS OF MERCHANTS.

An annual tax of £25, on the agent or agents of merchants not residing within the limits of this Province.

TAX ON BREWERIES AND BREWERY AGENCIES.

On breweries, brewery agencies, or brewery agents, at the rate of for every £100 assessed value, a tax annually of £15.

## TAX ON DISTILLERIES AND DISTILLERY AGENCIES.

On each distillery or distillery agency, at the rate of for £100 assessed value, per annum, £20.

## TAX ON THE PROPRIETORS OF FOUNDERIES.

A tax on proprietors of founderies, at the rate of for every £100, on the assessed yearly value, annually, £7 10s.

## TAX ON MANUFACTORIES CONTAINING AN ENGINE.

A tax on proprietors of manufactories containing an engine, moved by steam or water, (breweries, distilleries and founderies excepted,) at the rate of for every £100 on the assessed yearly value, annually, £7 10s.

## TAX ON WOOD YARDS PROVIDED WITH ENGINES.

A tax on proprietors of wood yards containing an engine moved by steam or water, at the rate of on every £100 assessed yearly value, per annum, £7 10s.

## TAX ON PROPRIETORS OF THEATRES.

Proprietors of theatres pay an annual tax of £25.

## TAX ON RACKET COURTS, PIGEON HOLES, &amp;c.

On proprietors or possessors of racket courts, pigeon holes, nine or ten pin alley, or any public game of chance, (billiard tables excepted,) a tax per annum of £10.

## WATER RATES PAYABLE BY PROPRIETORS WHEN WATER IS SUPPLIED.

Proprietors of occupied houses pay two shillings in the pound on the assessed annual value, and half of that sum on stores, storehouses, (hungards,) shops, offices, stalls or other buildings not dwellings

## WATER RATES ON STEAM ENGINES.

For each of the first ten-horse power,	\$6
"          second          "	4
For every horse power above twenty,	3

## WATER RATES ON HORSES.

For horses, whether for hire or otherwise, when the number does not exceed five, each per annum, 7s. 6d.

For every horse above that number, per annum, 5s. 0d.  
 For every carter's horse, " 5 0

WATER RATES ON HORNED CATTLE.

For horned cattle, when the number does not exceed five, each, per annum, 7s. 6d.  
 For horned cattle, each above five, per annum, 5 0

REVENUE INSPECTOR'S OFFICE.

*Duties on Licenses.*

On Licenses to keep Temperance Hotels	£1	5	0
“ “ Taverns	7	5	0
“ “ Beer and Ale Houses	4	15	0
“ to retail spirituous liquors in shops	5	5	0
“ “ “ in steamboats	7	5	0
“ “ Vinous & malt liquors in do.	4	15	0
“ on ferry boats between Quebec and Point Levy	1	0	0
“ to keep Billiard Tables	12	10	0
“ to act as Pawnbrokers	15	0	0
Licenses for Distilleries	10	0	0
“ Hawkers, Pedlers, etc	2	5	0
“ Auctioneers	5	5	0

Also 1d. per gallon on spirits distilled.  
 1 per cent on goods, etc. sold by auction.

*Tax on Dogs.*

For keeping a dog an annual tax of - £0 5 0

*Tax on Wholesale Merchants.*

Wholesale merchants either alone or for each and every partner of the firm, an annual tax as follows:—

When the rent is under £100	£10	0	0
When over £100, (for each additional £100)	5	0	0

*Tax on Retail Merchants.*

(N. B. Persons selling by wholesale and wholesale and retail as well as auctioneers, tavern keepers and retailers of spiritous liquors excepted.)

Persons who shall own or possess, occupy or keep any shop, store, counting-house, stand, bakery or other

premises shall pay on the assessed yearly value 6d in the pound.

No tax is levied when the rent is under £10.

Also an additional tax on shops, stores, counting-houses, stands, bakeries and livery stables, as follows:

When the yearly rent exceeds £20, but does not exceed £50 a tax of - - - - - £1 5 0

When yearly rent exceeds £50, but does not exceed £100 a tax of - - - - - £2 10 0

When the yearly rent exceeds £100 - 5 0 0

Proprietors of steam ferry boats pay for a yearly license - - - - - £50 0 0

Do. sail Do. Do. - 1 5 0

Auctioneers in wholesale and wholesale and retail - - - - - £15 0 0

Do. in retail - 7 10 0

Pawn-Brokers - - - 25 0 0

*Merchants* alone or in partnership residing out of the city limits having an office, counting-house, &c. in the city, a yearly tax of - £20 0 0

*Billiard Table* for public use a yearly tax for each table - - - - - £25 0 0

*Capitation Tax* on each male person of the age of 21 years residing within the limits of the city, 5s.

For keeping a tavern or hotel, &c., as follows:

When the annual rent or value does not exceed £40 a tax of - - - - - £4 10 0

When £40 and not exceeding £60 a tax of 6 0 0

" 60 " 80 " 7 10 0

" 80 " 100 " 9 0 0

" 100 " 125 " 11 5 0

" 125 " 150 " 12 15 0

" 150 " 175 " 15 0 0

" 175 " 200 " 16 17 0

" 200 " 250 " 18 15 0

" 250 " 300 " 20 12 0

" 300 " 400 " 22 10 0

And above £400 - - - - - 26 5 0

Also a road tax of - - - - - 2 0 0

*Tax on retailers of spirituous liquors.*

When the rent or value does not exceed			
£40 a tax of	-	-	£4 10 0
When £40 and not exceeding £60 a tax of			6 0 0
" 60	"	80	7 10 0
" 80	"	100	9 0 0
" 100	"	125	11 5 0
" 125	"	150	12 15 0
" 150	"	175	15 0 0
" 175	"	200	16 17 6
" 200	"	250	18 15 0
" 250	"	300	20 12 6
" 300	"	400	22 10 0
And above £400	-	-	26 5 0

*Tax on Keepers of Coffeehouses, &c.*

When the rent or value does not exceed			
£12 10 a tax of	-	-	£1 5 0
When £12 10 and not exceeding £25 a tax of			2 10 0
" 25 0	"	75	3 2 6
" 75 5	"	100	3 15 0
And above £100	-	-	5 0 0
<i>Hawkers or Pedlers</i> pay a yearly tax of	-		3 0 0
<i>Carters</i> pay for this license on each horse			0 10 0
also for the registration of their names	-		0 5 0
<i>Porters</i> pay for their license	-		0 2 6
<i>Hucksters</i> pay for their license	-		5 0 0
<i>Fishmongers</i> pay for their license	-		2 10 0
<i>Butchers</i> pay for their license	-		1 0 0
<i>Shopkeepers</i> retailing gunpowder pay	-		2 10 0
<i>Cake-sellers</i> on markets pay for license	-		2 10 0
Do. in streets	do.	-	0 12 6
<i>For exhibiting caravans</i> of animals or menageries	-		5 0 0
<i>Exhibitions</i> on the slack or tight rope, gymnastics, or other games, a tax of	-		5 0 0
<i>Theatres.</i> —Proprietors, occupiers, or lessees pay over and above the assessment a tax of £5, and for each performance by day or by night a tax of	-		1 5 0

<i>Circusses</i> shall previously obtain permission from the Mayor, costing	10 0 0
And an additional payment for each performance of	£2 10 0

*Tenants of Houses, &c.*, pay 5d in the pound.

*Tax on Horses.*

Carters and keepers of horses for hire or for agricultural purposes pay a yearly tax for every horse, &c., 10s.

Persons keeping horses, &c., for pleasure, &c. (save and except carters and persons who keep horses for hire or for agricultural purposes) pay a yearly tax of £1.

Two wheeled carriage for pleasure annually	£0 12 6
Four do open or uncovered annually	1 10 0
Do. do half covered annually	2 0 0
Do. close and full covered annually	3 0 0

For winter carriages when the owner or keeper thereof shall not have been already taxed a like or higher sum or summer carriages

1 5 5
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(N. B. Carters and others who keep horses or vehicles for hire are excepted.)

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