

FIRE DEPARTMENT.

Inspector,—Nicholas Wells,—No. Couillard Street.
Overseer of Sweeping—Pierre Campeau,—corner of
 D'Aiguillon and St. Augustin Street.

FIRE COMPANIES.

<i>Sapeurs</i> Cpt. Martinette.	No. 6.	Capt. Letarte.
<i>Boyaux</i> — " Wright.	" 7.	" St. Michel.
No. 1. " Corneil.	" 8.	" Murray.
" 2. " Gleeson.	" 9.	" Brothers.
" 3. " Boomer.	" 10.	" Gamache.
" 5. " Burns.		

POLICE.

Chief Constable—R. H. Russell.

SALARIES OF CORPORATION OFFICERS.

Mayor of Quebec, - - - -	£300	per annum.
City Clerk, - - - -	325	"
Clerk in the City Clerk's Office, -	75	"
City Treasurer, - - - -	300	"
Assistant Treasurer, - - - -	150	"
Clerk in the Treasurer's Office, -	100	"
Road Surveyor, - - - -	300	"
Assistant do., - - - -	200	"
Clerk in do., - - - -	75	"
Manager of Water Works, - - - -	300	"
Fire Inspector, - - - -	200	"
Messenger, - - - -	125	"

TAXES

IMPOSED BY THE CORPORATION OF THE CITY OF QUEBEC.

Taxes on Proprietors.

Proprietors of houses, buildings, lots of ground and wharves within the limits of the City when occupied by the Proprietors pay on the yearly assessed value, 1s 3d in the pound.

And when the above houses, &c., are leased, proprietors pay 10d in the pound.

Water rates payable by Proprietors when water is supplied.

Proprietors of houses, &c., pay 1s 6d in the pound on the assessed value.

Proprietors or Tenants of shops, hangars, workshops, offices, &c., pay 7½d in the pound on the assessed value.

N. B. When a Tenant occupies a house, hangar, &c., for a less space than 12 months there is no water tax charged him. But the same is charged to the proprietor of the same.

Tax on Tenants.

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.

Tax on Vehicles.

For every two wheeled carriage for pleasure annually ----- £0 12 6

Do. four do open or uncovered annually ----- 1 10 0

Do. do do half covered annually ----- 2 0 0

Do. 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

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

Tax on Dogs.

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

Tax on Wholesale Merchants and Brewers.

Wholesale Merchants and Brewers 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 spirituous 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 the yearly rent exceeds £50, but does not exceed £100 a tax of..... 2 10 0

When the yearly rent exceeds £100..... 5 0 0

Tax on steam and sail ferry boats.

Proprietors of steam ferry boats pay for a yearly license.....£50 0 0
 Do sail do do..... 1 5 0

Tax on Auctioneers and Pawn-Brokers.

A yearly tax on auctioneers in wholesale and wholesale and retail£15 0 0
 Do do in retail.... 7 10 0
 Do Pawn-Brokers..... 7 10 0

Tax on Merchants having no residence in the City.

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

Tax on Persons keeping billiard tables.

For keeping a billiard table for public use a yearly tax for each table ----- £25 0 0

Capitation Tax.

A yearly capitation tax on each male person of the age of 21 years residing within the limits of the City, 5s.

Tax on tavern keepers, &c.

For keeping a tavern or hotel, &c., a yearly tax 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.

For retailing spirituous liquors a yearly tax as follows:

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 Coffee houses, &c.

For keeping an eating house, coffee house or ordinary, an annual tax as follows:—

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

Tax on Hawkers, &c.

Hawkers or pedlars pay a yearly tax of £3 0 0

Carter's licence.

Carters pay for this license, 10s. on each horse. also for the registration of their names, 5s.

Porters' licence.

Porters pay for their licence, 2s. 6d.

Hucksters' licence.

Hucksters pay for their license, £5.

Fishmongers' licence.

Fishmongers pay for their license, £2 10.

Butchers' license.

Butchers pay for their license, £1

License for selling gunpowder.

Shops-keepers retailing gunpowder pay for their license, £2 10,

Cake sellers license.

Cake sellers on the markets pay for their license	-----	£2	10	0
Do. in streets	do		12	6

Tax on exhibition of animals, &c.

For exhibiting caravans of animals or menageries £5.

Tax on exhibitions on slack rope, &c.

Persons giving exhibitions on the slack or thight rope, gymnastics or other games a tax of £5 0 0

Tax on Theatres.

Proprietors, occupiers or lessees of theatres pay over and above the assessment on the yearly value of such buildings a tax of £5, and for each performance by day or by night a tax of £1 5 0

Tax on Circuses, &c.

Persons desiring to open a circus in this City, shall previously obtain permission from the Mayor, and a license or permission costing	-----	£10	0	0
And an additional payment for each performance of	-----	2	10	0

To survey ground, drainage, &c.

Persons desiring to obtain the aligment of their property by the Road Surveyor shall previously pay to the City Treasurer the sum of 7s. 6d.

Persons obtaining permission to open a drain in use pay to the City Treasurer the sum of 5s.

Persons obtaining permission to empty privies pay to the City Treasurer, 5s.

Persons desiring to open a public drain for the purpose of introducing a private one pay to the City Treasurer, 15s.

Other Taxes.

Country people selling on St. Paul's Market pay for every day, 1½d.

Do do do lime pay for each load, 2d.

Hucksters having no license pay for every day, 1s. 3d.

Fishmongers do do 4d.

Cake sellers do do 3d.

Country people selling on the Lower Town Market pay every day, 3d.

Do do Upper Town Market, pay every day, 3d.

Market Weighing Houses.

For articles not exceeding ¼ cwt. pay to the Market, Clerk, 1d.

For articles not exceeding ½ cwt. pay to do 2d.

Do do 1 cwt. do 3d.

Do do 2 cwt. do 4d.

For each article above 2 cwt. 4d.

And a further sum for every additional cwt. or part of a cwt. of, 1d.

For each load of hay or straw, 6d.

For weighing and stamping any vehicle, 9d.

For measuring every pint, quart, bottle, gallon and bushel, 1d.

For every lineal measure not exceeding 10 yds. 1d.

And for each additional 10 yds. 1d.

Taxes on vessels lying at Palace Wharf.

For vessels of less than 30 tons burthen a wharfage for the first day or part of a day, 1s. 6d.

Do do 30 do. to 100 tons, 2s. 6d.

Do do 100 do. and upwards, 5s.

And half the above rates for each succeeding day or part of a day.

*Tax on deals, boards, shingles, &c., landing on
Palace Wharf.*

For every 100 boards, 2d.

For every 100 deals 1½ inch thick, 3d.

Do do 2 do 4d.

Do do 3 do 6d.

For every cord of fire wood, 2d.

Other bulk commodities not included in the above rates for every ton of 20 hundred weight or 40 feet cubic measure, 6d.

For every 1000 shingles, 1d.

For each live or dead animal, 2d.

(N. B. Half the amount of above rates are paid for following days after the first day.)

Tax for occupying the Palace Harbour.

For every cage or cribb of fire wood, 1s.

For every stick of square timber, 2d.

For every float, 1d.

For every hundred slabs, 6d.

For every hundred bundles of hay or straw, 6d.

For every hundred bundles of bark, 6d.

For every thousand bricks, 6d.

For every toise of stone, 6d.

For every cart load of scantlings, 1d.

For every hundred boards, 2d.

For every hundred deals, one inch and a half thick, 3d.

For every hundred deals, two inches thick 4d.

For every hundred deals, three inches thick, 6d.

For every cord of fire wood, 2d. and for other bulky commodities brought or landed in the said Palace Harbour, not included in the above rates, six pence for every ton of twenty hundred weight or forty feet, cubic measure, &c.

For every thousand shingles, 1s. currency, for every day or part of a day.

Officers, non-commissioned officers, soldier, sailors and civilians in the Queen's military and naval services are excepted from the above taxes.

Tax upon vessels.— entering the Cul-de-Sac, or touching at the Lower-Town Market landing.

Steam ferry boats, or other steamboats, the Proprietors of which have not obtained a license or permission coming to the landing place of the Lower Town Market, &c. pay for each time they come to the said landing place, 10s.

For every steamboat, bateau, ship, &c., coming into the Cul-de-Sac, &c., of above 50 tons one farthing for every ton measurement, and 1s 3d per day or part of a day, for those vessels, &c. under 50 tons Burthen.

For landing in the Cul-de-Sac or Lower Town Market &c., potash or pearlash, for each barrel, 3d.

For each cord of bark, 3d.

For each barrel of pork or beef, $\frac{1}{4}$ d.

For each 100 deals, 1s. 3d.

For each 100 boards, 5d.

For each 100 ship planks, 10d.

For each 100 deal ends, 5d.

For each 100 scantlings, 5d.

For each 100 feet building wood, 5d.

For each packet shingles, 1d.

For each 100 hanspikes, $7\frac{1}{4}$ d.

For each cord of fire Wood, 3d.

For each chaldron of coals, 6d.

For each calf, $\frac{1}{2}$ d.

For each pig, 1d.

For each lamb, $\frac{1}{4}$ d.

For each horned animal, 1d.

For each horse, &c. 1d.

For each barrel of flour, $\frac{1}{4}$ d.

On peas, beans, indian corn, and other grain (except wheat) For each 100 bushels, 9d.

For each 100 bushel, of dredge, 10d.

For every bushels of oysters, 1 farthing.

For each 100 bushels of wheat, 1s 3d.

For each 100 bushels of salt, 10d

For each ton of iron or lead. &c. 10d

For all other effects, &c, not enumerated in the above tariff, $\frac{1}{2}$ d. in the pound on the value of the same.

Summer & Winter Tariffs of Point Levy Ferry Boats.

SUMMER TARIFF.

In the absence of any specific agreement for the crossing of passengers, &c, the following rates shall be charged, and no more, viz:—

For each, person crossing, 2d.

Children under twelve years of age half price.

For each Horse, &c. 6d.

For each empty Cart or other Vehicle with two wheels, without a Horse, 4d.

And if the same be loaded, 8d.

For each Horse and Cart, or Calash, or other Vehicle with two wheels, with the driver, 10d.

And if the same be loaded, 1s. 3d.

For each Horse and Carriage or Vehicle with four wheels, with the driver, 1s.

For each Carriage or other Vehicle on four wheels, drawn by two Horses, with the driver but exclusive of passengers, 2s.

For each Cow, &c. 4d.

For each Pig, Calf, or Goat, 2d.

For each Sheep or Lamb $1\frac{1}{2}$ d.

For each hundred weight of Goods. $1\frac{1}{2}$ d.

For each load of Hay or Straw, 10d.

For each bushel of Salt, Vegetables, Roots, Oats, Wheat, or other Grain, $1\frac{1}{2}$ d.

For each puncheon of Rum or other Liquor, 1s. 3d.

For each Hogshead of do. 9d.

And smaller Casks or Barrels of do. in proportion.

For each Barrel of Flour, or any thing else, of the size of a flour barrel not specified, 2d.

For each Barrel of Pot or Pearl Ashes, 10d.

For each Barrel of Fish, 3d.

For each Barrel of Beef or Pork, 4d.

For 1000 Shingles, 2d.

For each double Iron Stove, 6d.

For each single do. 3d.

For each Box, Bench or Tray, of the kind generally used by the Hucksters, on the Market—say three feet long by two and a half feet broad—and not containing above one hundred weight, 2d.

And for all other effects, goods, not here enumerated, in proportion to the above rates.

Every Traveller to be allowed his Portmanteau and every passenger to be also allowed a small Packet, Box, or Basket, not exceeding thirty pounds in weight, *free*.

WINTER TARIFF.

That in the absence, of any specific agreement, the following rates shall be charged, and no more, viz:—

At and during the usual time of crossing, at high or low water, (*l'état de la marée*.)

For each person crossing, 6d.

Children under twelve years of age, half price.

For every Horse, &c. 7s. 6d.

For every Cariole and Harness, 1s. 6d.

For every Cow, &c. 4s.

For each Pig Calf, or Goat—if alive, 1s.

For each Pig, Calf, or Goad—if dead, 6d.

For each Sheep or Lamb—if alive 4d.

For each Sheep or Lamb—if dead 2d.

For every hundred weight of Goods, 6d.

For each bushel of Salt, Vegetables, Roots, Oats, Wheat, or other grain, 2d.

For every puncheon of Rum, or other Liquor, 5s.

For each Hogshead of do do 2s. 6d.

And smaller Casks or Barrels of do. in proportion.

For every Barrel of Flour, or any thing else, of the size and dimensions of a Flour Barrel, 6d.

For every Barrel of Pot or Pearl Ashes, 2s.

For every Barrel of Fish, Beef or Pork, 9d.

For every double Iron Stove, 2s.

For every single do. 1s.

And for all other Effects, Goods, and Articles not here enumerated, in proportion to the above rates.

And, at other times of the tide, or for extra-trips, express canoes, as may be agreed upon.

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 Pawn Brokers	15	0	0
Licenses for Distilleries	10	0	0
“ Hawkers, Pedlers, &c.	2	5	0
“ Auctioneers	5	5	0

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

QUEBEC POST OFFICE.

Post Office Official.—John Sewell, postmaster; R. G. Patton, chief clerk; David Logie, senior clerk; R. Glover, window clerk; F. M. Bécot, 1st clerk; Félix Valois, money letter clerk; Peter Venner, 2nd clerk; P. Gingras, 3rd clerk; John Brophy, 4th clerk; B. Lacasse, 5th clerk; J. Gray, 6th clerk; J. E. Bolduc, 7th clerk; J. O. Brunet, 1st letter carrier; J. Bouchard, 2nd letter carrier; Joseph Johnston, 3rd letter carrier; F. Samson, 4th letter carrier.