

but such land shall not be chargeable for
the same. 2

Words "land,"
"real estate,"
and "real
property"
defined.

III. And be it enacted, That the term
"Land," as used in this Act, shall be held 4
to include the land itself, all buildings 6
and other things erected upon or affixed to 6
the same, all trees and underwood growing 8
thereupon, and all mines, minerals, quarries 8
and fossils in and under the same, except 10
mines belonging to Her Majesty, Her Heirs 10
or Successors; and the terms "Real Estate" 12
and "Real Property," whenever they occur 12
in this Act, shall be construed as having 14
the same meaning as the term "Land" thus 14
defined.

Words "per-
sonal estate,"
and "property"
defined.

IV. And be it enacted, That the terms 16
"Personal Estate" and "Personal Pro- 18
perty," whenever they occur in this Act 18
shall be construed to include all household 20
furniture, monies, goods, chattels, debts due 20
from solvent debtors, whether on account, 22
contract, note, bond or mortgage, public 22
stocks or debentures, and stocks in monied 24
corporations whether such stocks or debentures 24
be or be not Canadian, also such 26
portion of the capital of incorporated com- 26
panies as shall not be invested in real estate; 28
And the term "Property" shall include 28
both real property and personal property as 30
above defined. 30

Certain prop-
erty shall be
exempt, viz.

V. And be it enacted, That the following
property shall be exempt from taxation: 32

Crown prop-
erty.

1st. All estate and property belonging to
or vested in Her Majesty, Her Heirs and 34
Successors, or vested in any public body,
officer, person or party in trust for the 36
public uses of the Province, save as herein-
after excepted. 38

Places of wor-
ship, colleges,
court houses,
and other pub-
lic buildings.

2d. Every place of worship, every church
yard or burying ground, the real estate of 40
every University, college, incorporated
academy or other seminary of learning, every 42
public school house, every court house and