

(10.) All pensions of two hundred dollars a year and under payable out of the public moneys of the Dominion of Canada, or of the Province.

(11.) So much of the personal property of any person as is invested in mortgage upon land or is due to him on account of the sale of land, the fee or freehold of which is vested in him or is invested in the debentures of the Province, or of any municipal corporation thereof, and such debentures.

(12.) The Stock held by any person in any Railroad Company.

(13.) All property, real or personal, which is owned out of the City.

(14.) So much of the personal property of any person as is equal to the just debts owed by him on account of such property, except such debts as are secured by mortgage upon his real estate, or may be unpaid on account of the purchase money therefor.

(15.) The net personal property of any person: Provided the same does not exceed four hundred dollars.

(16.) The annual income of any person: Provided the same does not exceed four hundred dollars.

(17.) The stipend or salary of any minister of religion, and the parsonage or dwelling house occupied by him, with the lands thereto attached.

(18.) Rental or other income derived from real estate, except interest or mortgages.

(19.) Household effects of whatever kind, books and wearing apparel.

CXIII. Every tax or assessment imposed by virtue of this Act, upon any property or house in the said City, may be recovered either from the proprietor, tenant, or occupant of such property or house; and if such tenant or occupier be not bound by lease or other stipulation, to pay such tax or assessment, such tenant or occupier may, and shall be entitled to deduct the sum so paid by him out of the rent which he would have to pay for the possession of such property.