

and requires his name to be entered on the assessment roll therefor, which notice may be in the form and to the effect of Schedule A in the Assessment Act; and the clerk of the municipality shall, on or before the first day of February in each year, make up and deliver to the assessor or assessors a list of the persons requiring their names to be entered on the roll, and the lands owned by them.

II.—Exemptions.

All property vested in or held by Her Majesty, or vested in any public body or body corporate, officer or person in trust for Her Majesty, or for the public uses of the Province; and also all property vested in or held by Her Majesty, or any other person or body corporate, in trust for or for the use of any tribe or body of Indians, and either unoccupied or occupied by some person in an official capacity.

When any property mentioned in the preceding section is occupied by any person otherwise than in an official capacity, the occupant shall be assessed in respect thereof, but the property itself shall not be liable.

Every place of worship, and land used in connection therewith, churchyard or burying ground.

The buildings and grounds of and attached to every University, College, incorporated Grammar School, or other incorporated seminary of learning, whether vested in a trustee or otherwise, so long as such buildings and grounds are actually used and occupied by such institution, or if unoccupied, but not if otherwise occupied.

Every public School House, Town or City or Township Hall, Court House, Gaol, House of Correction, Lock-up House and Public Hospital, with the land attached thereto, and the personal property belonging to each of them.

Every Public Road and Way, or Public Square.

The property belonging to any county or local municipality, whether occupied for the purposes thereof or unoccupied; but not when occupied by any person as tenant or lessee, or otherwise than as a servant or officer of the Corporation for the purposes thereof.

The Provincial Penitentiary and the land attached thereto.

Every Industrial Farm, Poor House, Alms House, Orphan Asylum, House of Industry and Lunatic Asylum, and every house belonging to a Company for the reformation of offenders, and the real and personal property belonging to or connected with the same.

The property of every Public Library, Mechanics' Institute, and other public library or scientific institution, and of every Agricultural or Horticultural Society, if actually occupied by such Society.

The personal property and official income of the Governor-General of the Dominion of Canada, and the official income of the Lieutenant-Governor of the Province.