

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.

The income of a farmer derived from his farm.

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.

The stock held by any person in any chartered bank, so long as there is a special tax on bank issues, but not the dividends thereof.

The stock held by any person in any Railroad Company.

All property, real or personal, which is owned out of this Province.

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.

The net personal property of any person, provided the same be under one hundred dollars in value.

The annual income of any person, provided the same does not exceed four hundred dollars.

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

Rental or other income derived from real estate except interest on mortgages. Household effects of whatever kind, books and wearing apparel.

The annual official salaries of the officers and servants of the several Departments of the Executive Government, and of the Senate and House of Commons, resident at the Seat of Government, at Ottawa; and of the officers and servants of the several Departments of the Government of Ontario, resident at Toronto.

III. How Assessments to be proceeded with.

The assessor or assessors shall prepare an assessment roll in which, after diligent enquiry, he or they shall set down according to the best information to be had:—

(1.) The names and surnames in full, if the same can be ascertained, of all taxable persons resident in the municipality who have taxable property therein, or in the district for which the assessor has been appointed.

(2.) And of all non-resident owners who shall have given the notice in writing mentioned in section six and required their names to be entered in the roll.

(3.) The description and extent or amount of property assessable against each;