

*Fifthly*,—The property of every Public Library, Mechanic's Institute or other public literary or scientific institution, and of every Agricultural Society.

Scientific institutions.

*Sixthly*,—The personal property of the Governor or Lieutenant Governor of this Province. and the official income of any person administering the Government of this Province for the time being.

Personal property of Government of the Province.

*Seventhly*,—The occupant of any property of Her Majesty, or held for Her Majesty or the public uses of this Province in respect of his occupation of such property in an official capacity.

Official occupants of public property.

*Eighthly*,—The full or half pay of any one in any of Her Majesty's Naval or Military services, or any pension, salary or other gratuity or stipend derived by any person from Her Majesty's Imperial Treasury or elsewhere out of this Province, and the personal property of any such persons in such Naval or Military services on full pay, or otherwise in actual then present service, nor shall such persons be liable to perform statute labor, or to commute for the same.

Imperial salaries, pensions or gratuities.

*Ninthly*,—All pensions under £100 a year payable out of the public moneys of this Province.

Pensions under £100 a year.

*Tenthly*,—The income of a farmer derived from his farm, and the crops the produce thereof.

Incomes derived from farms.

*Eleventhly*,—So much of the personal property of any person as is secured by a mortgage upon land.

Personal property secured by mortgage.

*Twelfthly*,—The stock in any Railroad Company or in any Chartered Bank so long as by any law of this Province there is a special tax upon bank issues.

Railroad and Bank Stock.

*Thirteenthly*,—All stocks and other securities which any party may own out of this Province.

Stocks owned out of the Province.

*Fourteenthly*,—So much of the personal property of any party as shall be equal to the just debts owed by him, except such debts as are secured by mortgage upon his real estate.

Personal property to amount of debts due.

VII. And be it enacted, That all lands shall be assessed in the Township, Village or Ward in which they lie, and in the name of and against the owner thereof, if known, and if he resides or has a legal domicile, when the assessment shall be made, within such Township, Village or Ward, or the Town or City in which it is included, and if such lands be occupied by such owner or wholly unoccupied; but if the owner be not so resident or be unknown, and the land be occupied, it shall be assessed in the name of and against the occupant; and occupied land owned by a party residing or having a legal domicile in the Township, Village, Town or City where the same is situate, but occupied by another party, shall be assessed in the name of and against both the owner and the occupant (inserting the name of both in the Roll with the word "owner" or "occupant" added as the case may be, and notifying both in the manner hereinafter provided); and the taxes thereon may be recovered from either or from any future owner or occupant saving his

Lands to be assessed where situated, in name of owner, if owner unknown, then by name of occupant.