

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, church-yard 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 literary 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.

The houses and premises occupied by any of the Officers, Non-commissioned Officers and Privates of Her Majesty's regular Army or Navy in actual service, and the full or half-pay of any one in any one or either of such services; and any pension, salary, 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 person in such Naval or Military services on full pay, or otherwise in actual service.