

1897, c. 224, s. 7, par. 3. 3 Edw. VII., c. 21, s. 1 (2). See also 3 Edw. VII., c. 19, s. 683.

3. The buildings and grounds of and attached to or otherwise *bona fide* used in connection with and for the purposes of every university, every college, every high school, public or separate school, or any 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, but not if otherwise occupied. (j). 3 Edw. VII., c. 21, s. 1, (1), amended.

Public
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to be made. See section 6 as to the assessment of such property for local improvements.

(j) This is a qualified exemption. So long as the buildings and grounds are actually used and occupied by such institution, or if unoccupied, they are exempt, except in so far as they are liable for local rates, but if otherwise occupied they are liable for all taxes. See sec. 684, Consolidated Municipal Act, 1903, chap. 19, 3 Ed. VII. (O), which is as follows:

684. *The buildings and grounds of and attached to a university, college or other incorporated seminary of learning, whether vested in a trustee or otherwise, shall be liable to be assessed in the same manner and to the same extent as other land is assessed for local improvements made or to be made. This section shall not apply to schools which are maintained in whole or in part by a legislative grant or a school tax.*

"Provided that if the grounds of and attached to a school maintained in whole or in part by a Legislative grant or a school tax are not owned by the school board or the municipality but are held under a lease, agreement or other right of occupancy, the unexpired term of which does not extend beyond the period of the proposed assessment the said grounds shall be liable to be and shall be assessed for local improvements and the municipal council shall assume and pay the special rates assessed against the same during the unexpired term of such lease, agreement or right of occupancy or any renewal thereof or until said lands are no longer used for school purposes and as soon as said lands cease to be used for school purposes and thereafter during the currency of the debenture issued to pay for said work the said special rates fixed by the by-law providing for the payment of the said work shall be payable by the owner of the said lands and may be a charge upon the said lands and may be collected in the same manner as the rates imposed by the said by-law.

(2.) *All land exempt from a local improvement rate imposed by any by-law as soon as it ceases to be used for any purpose that would render the same so exempt, or as soon as it ceases to be the property of any person entitled to exemption, or when the term of such exemption expires, as the case may be, shall thereupon become liable to be rated for the work, improvement or service at the rate fixed by the by-law providing for the payment for such work, improvement, or service, and the same shall be a charge upon the said land, and may be collected in the same manner as the rates imposed by such by-law. Secs. 157 and 158, chap. 18, 3 Ed. VII. (O)*