

the whole ratable property, real and personal, of the Municipality or other locality, according to the assessed value of such property, and not upon any one or more kinds of property in particular, or in different proportions.

All property in this Province shall be liable to taxation, subject to the following exemptions :

#### Exemptions.

All property vested in or held by Her Majesty, or vested in any public body or body corporate, officer or persons in trust for Her Majesty, or for the public uses of the Province ; and also any 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.

Where any property mentioned in the preceding clause 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 building and grounds of and attached to every University, College, High School, or other incorporated Seminary of learning, whether vested in a trustee or otherwise, so long as such building or grounds are actually used and occupied by such institutions, 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, the Central Prison, and the Provincial Reformatory, and the land attached thereto.

Every Industrial Farm, Poor House, Alms House, Orphan Asylum, House of Industry, and Lunatic Assylum, 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 ; and all the lands and buildings of every company formed under the provisions of *The Act respecting Joint Stock Companies for the erection of Exhibition Buildings* where the council of the corporation in which such lands and buildings are situated consents to such exemption.

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