

PROPERTY LIABLE TO TAXATION.

All taxes to be levied equally upon ratable property. 8. All municipal, local or direct taxes or rates, shall, when no other express provision has been made in this respect, be levied equally upon 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. 5

Property that is taxable subject to exemptions. 9. All land and personal property in Upper Canada, shall be liable to taxation, subject to the following exemptions, that is to say:

Exemptions.

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All property belonging to Her Majesty. Public property. Indian lands. 1. 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. 15

If occupied for a private purpose as to the occupier. 2. When any property mentioned in the preceding sub-section number one, is occupied by any person otherwise than in official capacity, the occupant shall be assessed in respect thereof, but the property itself shall not be liable. 20

Places of worship &c. 3. Every place of worship, Church yard or Burying-ground.

School lands. Proviso. 4. The real estate of every University, College, Incorporated Grammar school, or other incorporated Seminary of learning, whether vested in a Trustee or otherwise, so long as such real estate is actually used and occupied by such institution, or if unoccupied, but not if otherwise occupied.

School house, &c. 5. 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. 30

Public roads, &c. 6. Every Public road and way, or Public Square.

Municipal property. 7. The property belonging to any County, City, Town, Township or Village, whether occupied for the purpose thereof or unoccupied.

Provincial Penitentiary. 8. The Provincial Penitentiary and the land attached thereto.

Property used for philanthropic purposes. 9. Every Industrial Farm, Poor House, Alms House, 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. 35

Scientific institution. 10. The property of every Public Library, Mechanics' Institution, and other public, literary or scientific institution, and of every Agricultural or Horticultural society, if actually occupied by such society. 40

Personal property of Governor. 11. The personal property and income of the Governor of the Province.