

gaol, house of correction and lock-up house,  
2 and the land attached thereto or on which  
the same are erected, and the personal pro-  
4 perty belonging to each of them, every  
public road and way, or public square, and  
6 the ground belonging to any township, vil-  
lage, town or city.

8 3d. The Provincial Penitentiary and the Penitentiary.  
land attached thereto.

10 4th. Every industrial farm, poor house,  
alms house, house of industry or lunatic  
12 asylum, and every house belonging to a  
company for the reformation of offenders,  
14 and the real and personal property belong-  
ing to or connected with the same.

Industrial  
farms, poor  
houses, &c.

16 5th. The real and personal property of Public library.  
every public library.

18 6th. All stocks held or owned in behalf Stock held by  
of the Province, or by or on behalf of any province, &c.  
20 literary or charitable institution.

7th. The capital stock and personal es-  
22 tate of the several chartered banks so long  
as the said banks are required by law to  
24 pay a tax upon their issues.

Banks paying  
taxes on  
their issues.

8th. All property exempted by law from Property ex-  
26 taxation. exempted by law.

10th. The personal property of every The first £300  
28 person to the extent of three hundred of all personal  
pounds, currency. property.

30 VI. And be it enacted, That the owner Stock other-  
or holder of stock in any incorporated com-  
32 pany liable to taxation on its capital shall  
not be taxed as an individual for such  
34 stock.

Stock other-  
wise taxable.

VII. And be it enacted, That every per- Where each  
36 son shall be assessed in the township, village  
or ward where he resides, when the assess-  
38 ment shall be made, for all lands owned by  
him within such township, village or ward,

Where each  
person shall  
be assessed, on  
realty.