

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, Industrial
12 alms house, house of industry or lunatic farms, poor
14 asylum, and every house belonging to a houses, &c.
company for the reformation of offenders,
and the real and personal property belong-
ing to or connected with the same.

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
20 of the Province, or by or on behalf of any province, &c.
literary or charitable institution.

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

8th. All property exempted by law from Property ex-
26 taxation. emptied 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-
32 or holder of stock in any incorporated com- wise taxable.
pany liable to taxation on its capital shall
not be taxed as an individual for such
34 stock.

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