

any By-law no provision as to the rate of taxation on personal property, then there shall be no tax on such property under such By-law. 2

What property shall be exempt from taxation.

VII. And be it enacted, That the following property shall be exempt from taxation: 4

1st. All estate and property belonging to or vested in Her Majesty, Her Heirs and Successors, or held by Her Majesty in trust for or for the use of any tribe or body of Indians, or vested in any public body, officer, person or party in trust for Her Majesty, or for the public uses of the Province, save as hereinbefore provided as to any private occupant of such property: 12

2d. Every place of worship, every church-yard or burying ground, the real estate of every university, college, incorporated Grammar School or other seminary of learning, actually used and occupied by it, but not if occupied by others or unoccupied; every public school house, town or city hall, every court house and gaol, house of correction and lock-up house, and the land attached thereto or on which the same are erected, and the personal property belonging to each of them; every public road and way, or public square, and the property belonging to any township, village, town, city or county. 16 18 20 22

3d. The Provincial Penitentiary and the land attached thereto: 24

4th. Every industrial farm, poor-house, alms-house, house of industry or 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: 30

5th. The real and personal property of every public library. 32

6th. So much of the personal property of any party (subject to the provision hereinbefore made as to income from certain sources) as shall be equal to the amount of the just debts owed by him. 36

Local taxes to be levied on property generally and not on any kind in particular.

VIII. And be it enacted, That all taxes to be levied under this Act or the Act passed in the twelfth year of Her Majesty's Reign and intituled, *An Act to provide by one General Law, for the erection of Municipal Corporations, and the Establishment of Regulations of Police, in and for the several Counties, Cities, Towns, Townships and Villages in Upper Canada*, or under any other Act passed 38 40 42