**EXEMPT PROPERTIES UNDER THE MUNICIPAL ASSESMENT ACT**

SECTION 3(1).2 CEMETERIES AND BURIAL SITES

SECTION 3(1).3 PLACE OF WORSHIP, BURYING GROUND, PRINCIPAL RESIDENCE OF CLERGY, AND LAND USED IN CONNECTION WITH IT

SECTION 3(1).5 SEMINARY OF LEARNING

SECTION 3(1).9 MUNICIPAL PROPERTY

SECTION 3(1).11 HOUSE OF REFUGE, REFORMATION OF OFFENDERS, CARE OF CHILDREN

-Courts have recognized homes offering custodial care for developmentally challenged children and adults to be exempt under this category

SECTION 3(1).12 CHARITABLE INSTITUTIONS

-Includes Canadian Red Cross, St. John Ambulance Association, and any charitable, non-profit philanthropic corporation organized for the relief of the poor if the corporation is supported in part by public funds

SECTION 3(1).14 SCIENTIFIC OR LITERARY INSTITUTIONS