

CONSTITUTION OF INDIANA, A. D. 1851.

The General Assembly shall provide, by law, for a uniform and equal rate of assessment and taxation, excepting such property only for *municipal, educational, literary, scientific, religious or charitable purposes* as shall be specially exempted by law.

Article X., section 1.

ACT OF 21ST JUNE, 1852.

The following property shall be exempt from taxation :—

Second.—Every school-house, court-house, market-house, poor-house and jail, and the land whereon such buildings are situate, and all county lands and buildings set apart for county purposes.

Fifth.—Every building erected for the use of any literary, benevolent, charitable or scientific institution, or erected for the same purpose by any town, township or county, and the tract of land on which such building is situate, not exceeding twenty acres; also, the personal property belonging to any institution, town or township, city or county, and connected with or set apart for any of the purposes aforesaid.

Seventh.—The personal property and real estate of every manual-labor school or college incorporate within this State, when used or occupied for the purposes for which it was incorporated, such real estate not to exceed three hundred and twenty acres.

1 Gavin and Hord's Statutes (1862), page 69.

