

CONSTITUTION OF MINNESOTA, A. D. 1857.

Public burying-grounds, public school-houses, public hospitals, *academies, colleges, universities and all seminaries of learning*, all churches, church property used for religious purposes, and houses of worship, *institutions of purely public charity*, public property used exclusively for any public purpose shall, by general laws, be exempt from taxation.

Article IX., section 3.

ACT (REVISED STATUTES).

All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say:—

First.—Public school-houses and houses used exclusively for public worship, the books and furniture therein, and the grounds attached to such buildings necessary for the proper occupancy and enjoyment of the same, and not leased or otherwise used with a view to profit. All public colleges, public academies, all buildings connected with the same, and all lands connected with public institutions of learning not used with a view to profit. This provision shall not extend to leasehold estates of real property, held under the authority of any college or university of learning in this State.

Second.—All lands used exclusively for grave-yards or grounds for burying the dead, except such as are held by any person, company or corporation with a view to profit, or for the purpose of speculation in the sale thereof.

Third.—All property, whether real or personal, belonging exclusively to the State or United States.

Fourth.—All buildings belonging to counties used for holding courts, for jails, for county offices, with the ground,