

CONSTITUTION OF OREGON, A. D. 1857.

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

Article IX., section 1.

ACT (GENERAL CODE).

3. The personal property of all literary, benevolent, charitable and scientific institutions, incorporated within this State, and such real estate belonging to such institutions as shall be actually occupied for the purposes for which they were incorporated.

4. All houses of public worship, and the lots on which they are situated, and the pews or slips and furniture therein, and all burial-grounds, tombs and rights of burial; but any part of any building, being a house of public worship, which shall be kept or used as a store or shop or for any other purpose, except for public worship or for schools, shall be taxed upon the cost valuation thereof the same as personal property to the owner or occupant or to either; and the taxes shall be collected thereon in the same manner as taxes on personal property.

5. All public libraries and the real and personal property belonging to or connected with the same.

Deady & Lane's General Laws (1873), page 749.