

CONSTITUTION OF WEST VIRGINIA, A. D. 1861.

Property used for *educational, literary, scientific, religious or charitable purposes*, may, by law, be exempted from taxation.

Article VIII., section 1.

(In the constitution of 1872 the same provision was adopted *verbatim*.)

ACT (CODE).

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

Property belonging to the United States, or which by the laws of the United States is exempt from taxation by or under State authority.

Property belonging exclusively to the State.

Property belonging exclusively to any county, township, city, village or town in this State and used for public purposes.

Property used exclusively for divine worship, parsonages and the household goods and furniture pertaining thereto; burial-grounds; property belonging to colleges, academies and free schools, if used for educational purposes, including books, apparatus, annuities, money and furniture; public and family libraries; property used for public and charitable purposes, and not held or leased out for profit, including property of agricultural associations; property belonging to any public institution for the education of the deaf, dumb or blind, or to any hospital, house of refuge, lunatic