

CONSTITUTION OF NEVADA, A. D. 1864.

The legislature shall provide for taxation of all property excepting such as may be exempted by law for *municipal, educational, literary, scientific, religious or charitable purposes*.

Article IX., section 1.

ACT OF MARCH 9TH, 1865.

All property shall be subject to taxation except—

First.—All lands or other property of the State or of any municipal corporation or of the United States.

Second.—All houses occupied and owned by fire and military companies, also their apparatus, and all squares and lots dedicated or kept open for health, public use or ornament, or belonging to any county, city, town or village in this State.

Third.—*Public libraries*, colleges, school-houses and other buildings for purposes of education, with their furniture, libraries and other equipments and the lots or lands thereto appurtenant and used therewith, so long as the same shall be used for this purpose: *Provided*, That when any of the real property mentioned in this subdivision is private property from which a rent or other valuable consideration is received for its use, the same shall be taxed.

Fourth.—Public hospitals, asylums, poor-houses and other charitable and benevolent institutions for the relief of the indigent or afflicted, and the lots or lands thereto appurtenant, with all the furniture and equipments.

Fifth.—Churches, chapels and other buildings for religious worship, with their furniture and equipments.

Sixth.—Buildings and lots owned and used by Freemasons, Odd-Fellows, or by any benevolent or charitable society.

Seventh.—Cemeteries and grave-yards, except when owned as individual property and charges made therefor.

P. L., 273, section 4.