

CONSTITUTION OF NORTH CAROLINA, A. D. 1868.

The General Assembly may exempt cemeteries and property held for *educational, scientific, literary, charitable or religious purposes.*

Article V., section 6.

CONSTITUTION OF 1876.

The General Assembly may exempt cemeteries and property held for educational, scientific, literary, charitable or religious purposes, *libraries and scientific instruments.*

Article V., section 5.

ACT OF MARCH 7TH, 1877.

What property exempt from taxation:—

2. The property belonging to and set apart, and exclusively used, for the university, colleges, institutions, academies, the Masonic fraternity, Order of Odd-Fellows, Knights of Pythias, Good Templars and Friends of Temperance, schools for the education of the youth or support of the poor and afflicted, such property as may be set apart for, and appropriated to, the exercise of divine worship or the propagation of the Gospel, or used as parsonages, the same being the property of any religious denomination or society: *Provided*, That said exemption shall not extend to more than twenty acres of land, if the excess over twenty acres is of value exceeding one thousand dollars.

5. Arms for muster, wearing-apparel and provisions for the use of the owner and his family, household and kitchen furniture, mechanical and agricultural implements of mechanics and farmers, libraries and scientific instruments not exceeding in aggregate value one hundred dollars: *Provided*, That the exemption from taxation shall not exceed one hundred dollars in favor of any individual tax-payer.

P. L., 261, section 12.