

CONSTITUTION OF SOUTH CAROLINA, A. D. 1868.

It shall be the duty of the General Assembly to enact laws for the exemption from taxation of all public schools, colleges and institutions of learning, all public libraries, churches and burying-grounds, all charitable institutions in the nature of asylums for the infirm, deaf and dumb, blind, idiotic and indigent persons.

Article IX., section 5.

ACT (REVISED STATUTES).

SECTION 6. The following property shall be exempt from taxation, to wit:—

3d. All incorporate public colleges, academies and institutions of learning, with the funds provided for their support, and the grounds and buildings actually occupied by them, and not used with a view to pecuniary profit; but this provision shall not extend to leasehold estates held by others under the authority of any college or other institution of learning.

9th. All property belonging to institutions of purely public charity, and used exclusively for the maintenance and support of such institutions.

Revised Statutes (1873), page 45.

