

CONSTITUTION OF COLORADO, A. D. 1876.

Lots with the buildings thereon, if said buildings are used solely and exclusively for religious worship for schools or for strictly charitable purposes, also cemeteries not used or held for private or corporate profit, shall be exempt from taxation unless otherwise provided by existing law.

Article X., section 5.

(No statute has been found carrying this into effect.)

Georgia has no constitutional provision, but in the code of 1873 the following property is exempted from taxation:—

3. All buildings erected for and used as a college, incorporated academy or other seminary of learning.

7. All poor-houses, almshouses, houses of industry and any house belonging to any charitable institution.

8. *The real and personal estate of any public library and that of any literary association.*

Code of Georgia (1873), page 144.

