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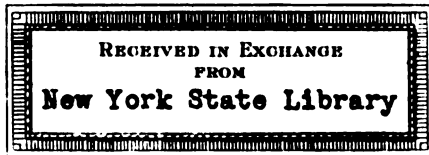
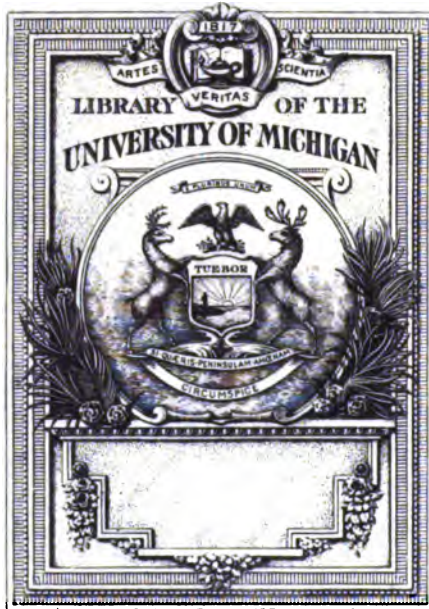
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University of the State of New York Bulletin

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ALBANY, N. Y.

MAY 1, 1916

New York State Library

Legislation Bulletin 41

MOTHERS' PENSION LEGISLATION IN NEW YORK AND OTHER STATES

BY

WILLIAM E. HANNAN

Legislative Reference Librarian

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Hon. John H. Finley

President of the University

DEAR SIR:

I have the honor to transmit herewith and to recommend for publication as Legislation Bulletin 41, a historical summary of legislation in New York State looking toward the establishment of a system of mothers' pensions.

To this has been added a digest of similar laws in the twenty-eight other American states which have enacted them; a list of child welfare boards in the various counties of the State; the text of the New York law; the forms proposed by the State Board of Charities for carrying out the new act; and other information which it is thought will be useful to the several hundred local officers who are in this State intrusted with the operation of the new law which is soon to become effective.

Very truly yours

J. I. WYER Jr
Director

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Legislation Bulletin 41

MOTHERS' PENSION LEGISLATION IN NEW YORK

The Legislature of the State of New York had before it, in 1911, three bills on the subject of mothers' pensions, two in the Assembly and one in the Senate. All three were local in character as they applied to New York City alone. Assemblyman A. J. Levy, on April 27, 1911, proposed, in an original bill,¹ that the Society for the Prevention of Cruelty to Children should, upon proper application and after a thorough inquiry, transfer any child committed to any institution in the city of New York to its parent or guardian. Constant supervision of the child by the society was implied in this bill as the society could revoke its original action and return the child to the institution. The comptroller of the city was authorized to pay the parent or guardian the amount it would have cost to maintain the child in such institution. The Society for the Prevention of Cruelty to Children and the comptroller jointly were authorized to make all necessary rules to carry out the intent of the act. This bill was not reported out of committee.

On May 4, 1911, Assemblyman Jacob Schifferdecker submitted, as an amendment to the Greater New York charter, a bill² which proposed to establish a "board of trustees of home assistance in the city of New York for dependent widows with children and for dependent members of families of consumptives." This board was to consist of seven members appointed by the mayor with terms of seven years. The commissioner of charities was a member ex officio. Home assistance was to be dispensed by the board to the dependent members of a family of a consumptive or to "indigent widows with children if such widows are physically, mentally and morally competent to care for their children . . . in their own

¹ Int. no. A. 1574; printed no. A. 1900.

² Int. no. A. 1680; printed no. A. 2068.

households." The amount paid by the board was not to exceed the cost of maintaining the children in an institution "plus a reasonable allowance for the maintenance of the mother." This bill passed the Assembly on July 13, 1911, and was sent to the Senate but it never came to a vote in that body. On May 8, 1911, Senator Thomas J. McManus introduced, in the Senate, a companion bill³ to that of Assemblyman Schifferdecker. This bill was never reported from the committee on cities.

The legislation proposed in the session of 1912 still continued local in character. Two bills were introduced, one in the Senate and the other in the Assembly, as amendments to the Greater New York charter. On January 31, 1912, Senator Felix J. Sanner submitted a bill⁴ which, except in its omission of dependent families of consumptives, was identical with the bill proposed by Assemblyman Schifferdecker in 1911. Senator Sanner's bill was never reported by the committee. On February 9, 1912, Assemblyman A. J. Levy introduced a bill⁵ which proposed to constitute a commission composed of the mayor, comptroller and commissioner of charities whose purpose would be to render home assistance to be paid by the city to children removed from an institution and intrusted to the care of the parent, guardian or some reputable citizen. A residence of at least five years in the city was required of the parent or guardian in order that the child might receive aid, the amount of which was to be no greater than the cost of maintenance in an institution. The age limit of the child receiving an allowance was left to the discretion of the commission. This bill went to third reading in the Assembly but did not come to a final vote.

The legislative session of 1913 witnessed the introduction of six bills relating to pensions for dependent mothers. Four of the bills applied to the State at large, a fifth concerned New York City alone, and the sixth, which became a law, proposed a commission to study the principle of mothers' pensions.

Of the six bills proposed, Assemblyman Abraham Greenberg introduced two: one⁶ on January 8, 1913, the other⁷ on January 21st. These bills differed only in form, the earlier one being an original bill, the later an amendment to the general municipal law. The proposed method of Mr Greenberg was as follows: Upon affidavit

³ Int. no. S. 1276; printed no. S. 1505.

⁴ Int. no. S. 277; printed no. S. 290.

⁵ Int. no. A. 603; printed nos. 624, 1824.

⁶ Int. no. A. 80; printed no. A. 80.

⁷ Int. no. A. 398; printed no. A. 401.

made to any justice of the peace or police magistrate that a widow, her child or a minor orphan is liable to become a public charge such officer may make an order declaring such person entitled to relief. The county supervisors or city council shall then fix the amount of the allowance and pay the same weekly in advance to the widow or to the kinsman having charge of the children. It was also required that if the widow, her child or a minor orphan were in any public institution they should be discharged therefrom and an allowance paid them.. These two bills never got beyond the committee.

On February 3d, Assemblyman A. J. Levy submitted a bill ⁸ very similar to the one proposed by Assemblyman Schifferdecker in the session of 1911 and Senator Sanner in 1912. This bill was local in character as it was an amendment to the Greater New York charter. The principal differences between Mr Levy's bill and the two submitted in former sessions were as follows: the board of trustees was to number eight instead of seven members, three of them to be women. Their term of office was to be eight instead of seven years. The State Board of Charities was to have general supervision over the payments made and also to certify, to the board of trustees, private relief organizations through whom payments, to dependent widows, might be made. Provision was also made for working with private relief organizations already established and more thoroughgoing investigation of all cases was provided. Relief was to be granted "to any dependent widow resident in the city of New York, who is of good habits and character and who is at the time of such application the mother of two or more children under the age of sixteen years, provided her husband was at the time of his decease a citizen of the United States or had been a resident of the city of New York for a period of three years immediately preceding such decease." Mr Levy's bill passed the Assembly and on going to the Senate was referred to the cities committee April 21st, but was never reported out.

During this same session, Assemblyman William J. Gillon submitted, February 25, 1913, a bill ⁹ to amend the poor law by providing that the local charity officers should not send a child under sixteen years, whose mother is a widow and poor, to any charitable institution, if the mother requests its custody, but the child should be permitted to stay with the mother if she is competent, and an

⁸ Int. no. A. 716; printed no. A. 744.

⁹ Int. no. A. 1313; printed no. A. 1424.

allowance, not beyond that required to maintain the child in an institution, paid in weekly instalments to the mother for the care of the child. This bill remained in the committee to which it was referred. On February 26, 1913, Assemblyman James M. Rozan submitted in his bill ¹⁰ an amendment to the poor law. This proposed legislation was statewide in character and was to be administered locally by the "proper poor authorities of the town or city" where the "destitute mother" lived. Any mother to receive aid shall have been a resident of the town for two years, a "proper person mentally, morally and physically to care for her child. Her lawful husband shall be dead or confined in a penal institution of the State or in an insane asylum of the State, or be totally disabled physically. She must be compelled to work away from home in order to support her children." A monthly allowance was provided of \$10 for one child and \$5 for each additional child not over 14 years of age. The fund to pay this allowance was provided by a State appropriation of \$20,000. The State Board of Charities was to have general supervision over the acts of the local poor authorities. This bill was never reported by the committee on ways and means.

Failure having marked every attempt to read into the statutes the principle of relief for dependent mothers, Assemblyman A. J. Levy on April 7, 1913, attacked the problem from a new angle by submitting a bill ¹¹ which provided for the appointment of a commission to study the question of mothers' pensions and report to the Legislature in 1914. This bill, the provisions of which appear in the context, was approved by the Governor May 17, 1913.

The commission was appointed in August 1913 and was composed of: Senators Anthony J. Griffin, Henry W. Pollock and Ralph W. Thomas; Assemblymen Frederick S. Burr, Aaron J. Levy, Martin G. McCue, James W. Rozan and Thomas K. Smith; the Governor appointed the following private citizens: Mrs Hannah B. Einstein, Miss Sophie Irene Loeb, E. Frank Brewster, William Hard, John D. Lindsay and Ansley Wilcox. The commission organized on September 3, 1913, chose Aaron J. Levy as permanent chairman, and appointed Mr Richard M. Neustadt as secretary and Robert W. Heberd, secretary of the State Board of Charities, as director of investigations. On March 27, 1914, after a study and investigation of the principle of mothers' pensions in the United States and

¹⁰ Int. no. A. 1365; printed no. A. 1490.

¹¹ Int. no. A. 2204; printed nos. A. 2661, S. 2417.

several foreign countries, the commission made its report to the Legislature.

Prior to the reception of this report, three bills on the subject of mothers' pensions had been introduced in the Legislature of 1914. On March 13th, Assemblyman Leon Bleecker proposed a bill¹² very similar in character to the bill of Assemblyman Rozan submitted the year previous. Mr Bleecker provided for a state relief fund of \$100,000 and a maximum of not to exceed \$50 a month to any one family. Mr Rozan provided for a state relief fund of \$20,000 and no total maximum fixed for any one family. Mr Bleecker's bill failed to pass the Assembly.

On March 17th, companion bills were introduced on the subject of mothers' pensions. The Assembly bill¹³ was sponsored by Assemblyman Martin G. McCue; the Senate bill¹⁴ by Senator Anthony J. Griffin. Both of these members were, at the time, also members of the commission created to investigate the subject of relief for dependent mothers. The Assembly, on March 27th, passed its bill on the subject. It was sent to the Senate and referred to the committee on judiciary where it rested. Senator Griffin succeeded in getting his bill as far as third reading in the Senate.

The legislation proposed by these companion bills was as follows: the creation of local boards of child welfare appointed by the county judge, except where the boundaries of a city were coterminous with those of a county or counties, then by the mayor. The board appointed by the county judge was to be composed of seven members, at least two of whom should be women. The term of office was to be six years. The county superintendent of the poor was to be a member *ex officio*. One member was to be chosen as representative of the public school, one from the public health authorities and one from the children's court or county court. The board appointed by the mayor was to be composed of nine members, at least three of whom were to be women. The term of office was to be eight years. The commissioner of public charities was to be a member *ex officio*. A representative each of the public schools, the public health authorities and the children's court was to be on the city board. Both the county and city boards were to be paid necessary expenses but no salary. Each board was authorized to

¹² Int. no. A. 1363; printed nos. A. 1534, 1805.

¹³ Int. no. A. 1444; printed no. A. 1694.

¹⁴ Int. no. S. 1191; printed no. S. 1411.

appoint a salaried secretary, not a member of the board, and such other employees as were deemed necessary. The county board was to report annually to the board of supervisors, and the city board to the mayor. Both boards were to be subject to the general supervision of the State Board of Charities and to make such reports as this board might require. All funds necessary for payment of relief and for administration were to be provided by the county or city.

These local boards were authorized to grant an allowance to any dependent widow who has been a resident for one year, who is of good habits and character and the mother of children under the age of sixteen and living with and dependent upon her. The amount of the allowance was to be as follows: for one child under 16 years, \$20 a month; if more than one child, \$15 a month for the second child and \$10 a month for each additional child. The maximum allowed to any one mother shall not exceed \$60 a month. This legislation, however, failed to become law.

During the legislative session of 1915 ten bills on the subject of mothers' pensions were introduced, five in each house. On January 13th Assemblyman Martin G. McCue proposed a bill ¹⁵ which was similar to the one submitted by him in the previous session. This bill was not reported by the committee. Two other bills were proposed by him, one ¹⁶ on January 26, 1915, as an amendment to the State charities law, the other ¹⁷ on February 4, 1915, as an amendment to the general municipal law. Neither of these bills passed the Assembly. While both bills contained provisions for the establishment of local child welfare boards to administer the law, and provided for general supervision by the State Board of Charities, yet each differed in certain important respects. Introductory number 353 provided for "three women members" of the county board and "five" for the city board with a term of office, for the whole board, of six years. The relief granted was also fixed at a definite amount; in the case of one child \$20 a month, two children \$35 a month, \$10 a month for each additional child in excess of two but in no case more than \$60 a month to any one dependent mother.

The other bill (int. no. A. 538) provided for "two women members" of the county board and "three" for the city board, with a term of office for the county board of six years and the city board

¹⁵ Int. no. A. 22; printed no. A. 22.

¹⁶ Int. no. A. 353; printed no. A. 357.

¹⁷ Int. no. A. 538; printed nos. A. 554, 1253, 1551.

of eight years. The amount of relief was not fixed, but was not to exceed the amount "necessary to pay to an institutional home for the care of such widow's child or children." This latter bill also contained a provision not included in the former that the "deceased husband" of the dependent mother shall have been "a citizen of the United States and a resident of the State at the time of his death." The appointing power and the public activities to be represented on the local boards were similar in that both bills provided that the county judge, for the county, and the mayor, for the city, should make the appointments and that both boards should contain "at least one representative of the public schools and one representative of the public health authorities."

On January 19 and 27, 1915, Assemblyman Walter H. Law, jr, introduced two bills which, later, failed to pass the Assembly. These bills differed only in that one¹⁸ was of general application while the other¹⁹ did not apply to cities of the first class unless the "board of aldermen or common council" elected so to do by proper resolution. These two bills were very similar in character to introductory number A. 1365 submitted by Assemblyman Rozan in 1913 and introductory number A. 1363 proposed by Assemblyman Bleecker in 1914. The chief points of divergence, of the later from the earlier bills, were in the amount of relief to be paid and the source of the funds. The proposed legislation of 1913 and 1914 provided for relief of \$10 a month for one child and \$5 for each additional child to be paid from a fund appropriated by the State. The proposed bill of Mr Law's provided an allowance of \$10 for each child but not to exceed an aggregate of \$50 to any one dependent mother. The source of the funds, in case of the towns and cities, was to be derived first from the income of the liquor tax law; if that proved insufficient, then from the general fund of the city or town. In the case of the counties, from the county general fund.

The Senate, during the session of 1915, introduced five bills on the subject of mothers' pensions. Four of these bills were exact counterparts of the bills proposed in the Assembly. On January 14, 1915, Senators George A. Slater²⁰ and William H. Hill²¹ both submitted bills. On January 26, 1915, Senators Ogden L. Mills²²

¹⁸ Int. no. A. 185; printed no. A. 185.

¹⁹ Int. no. A. 372; printed nos. A. 378, 536.

²⁰ Int. no. S. 53; printed no. S. 53. Same as Int. no. A. 185.

²¹ Int. no. S. 75; printed nos. S. 75, 1060. Same as Int. no. A. 538.

²² Int. no. S. 229; printed no. S. 231. Same as Int. no. A. 353.

and George A. Slater²³ each proposed a bill on this question. On March 11, Senator J. Henry Walters introduced a simple amendment²⁴ to the poor law which provided that aid should be rendered by "any overseer of the poor, supervisor, commissioner of charities, or superintendent of the poor to any parent or parents having children under the age of fourteen." The aid given should not extend beyond two weeks unless approved by the county superintendent of the poor and such approval shall be renewed every three months. This bill was never reported out of the committee.

Of the bills introduced in 1915 the one proposed in the Senate (int. no. S. 75) passed both the Senate and the Assembly and was approved by the Governor April 7, 1915. This bill is now chapter 228 of the Laws of 1915, a copy of which is printed in the context.

LAWS OF NEW YORK, 1913

Chapter 588

AN ACT to establish a commission to inquire into the subject of pensions or other relief for widowed mothers, and making an appropriation therefor.

Became a law May 17, 1913, with the approval of the Governor. Passed by a two-thirds vote.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1 Within thirty days after this act takes effect there shall be appointed in the manner hereinafter provided a commission whose duty it shall be to make inquiry, examination and investigation into the practicability and appropriate method of providing by statute for pensions or other relief for widowed mothers, including such an investigation of the circumstances affecting such persons as may show the necessity or propriety of providing for such pensions or relief, and for the purposes of such investigation the commission may inquire into conditions and statutes in any state or country. Such commission shall submit its report on such matters, including such recommendations for legislation in the form of a bill or bills, or otherwise, as in its judgment may seem proper, to the Legislature of nineteen hundred and fourteen.

§ 2 Such commission shall consist of three senators to be appointed by the temporary president of the Senate, five members of

²³ Int. no. S. 230; printed nos. S. 232, 410, 447. Same as Int. no. A. 372.

²⁴ Int. no. S. 1091; printed no. S. 1233.

the Assembly to be appointed by the speaker of the Assembly, and seven other persons, not members of the Legislature, to be appointed by the Governor. Such commission shall elect from its number a chairman and may appoint a secretary.

§ 3 The members of such commission shall serve without compensation, but each member shall be entitled to his actual necessary expenses incurred in the performance of his duties under the provisions of this act.

§ 4 For the purposes of its investigation such commission is hereby authorized to send for persons and papers, to administer oaths and to examine witnesses and papers respecting all matters pertaining to the subjects referred to in the first section of this act and to employ all necessary clerical and other assistants, within the appropriation therefor. If such commission shall appoint from its members subcommittees to make inquiry into one or more of such subjects, such subcommittees shall have the same powers in respect to sending for persons and papers, administering oaths and examining witnesses and papers, as are herein conferred upon the commission.

§ 5 The sum of fifteen thousand dollars (\$15,000), or so much thereof as may be necessary, is hereby appropriated out of any moneys in the State treasury not otherwise appropriated for the expenses of such commission and its members under the provisions of this act, to be paid by the State Treasurer upon the warrant of the Comptroller upon vouchers approved by the chairman of such commission.

§ 6 This act shall take effect immediately.

LAWS OF NEW YORK, 1915

Chapter 228

AN ACT to amend the general municipal law, in relation to the establishment, powers and duties of local boards of child welfare.

Became a law April 7, 1915, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1 Chapter 29 of the Laws of 1909, entitled "An act relating to municipal corporations, constituting chapter 24 of the

Consolidated Laws," is hereby amended by inserting therein a new article, to be article 7-a thereof, to read as follows:

ARTICLE 7-A

LOCAL BOARDS OF CHILD WELFARE

- Section 148 Local boards of child welfare established.
 149 Appointment of boards in counties.
 150 Appointment of boards in cities.
 151 Members to serve without compensation. Expenses only to be paid.
 152 General powers and duties of board. State Board of Charities may revoke allowances.
 153 Regulations governing allowances.
 154 Appropriations and limitations for purposes of article.
 155 Penalties.

§ 148 **Local boards of child welfare established.** There shall be a local board of child welfare in each county of the State not wholly within a city, and in each city wholly including one or more counties, which, pursuant to this article, may grant allowances to widowed mothers with one or more children under the age of sixteen years, in order that such children may be suitably cared for in their homes by such mothers.

§ 149 **Appointment of boards in counties.** The board of child welfare of a county shall consist of seven members of which the county superintendent of the poor shall be ex officio member. If any county have more than one superintendent of the poor, the county judge shall designate, by writing, filed with the county clerk, the superintendent who shall serve as a member of such board. The other six members of the board shall be appointed by the county judge for such terms that the term of one appointive member of the board shall expire each year thereafter. Upon the expiration of the term of office of a member of the board, his successor shall be appointed by the county judge for a full term of six years. If a vacancy occur, otherwise than by expiration of term, in the office of an appointive member of the board, it shall be filled for the unexpired term. At least two members of the board shall be women. Appointments shall be made in writing and filed with the county clerk.

§ 150 **Appointment of boards in cities.** The board of child welfare of a city wholly including one or more counties shall consist of nine members, of which the commissioner of public charities shall be ex officio member. The other eight members of the board shall be appointed by the mayor for such terms that the term of one appointive member of the board shall expire each year thereafter. Upon the expiration of the term of office of a

member of the board, his successor shall be appointed by the mayor for a full term of eight years. If a vacancy occur, otherwise than by expiration of term in the office of an appointive member of the board, it shall be filled for the unexpired term. At least three members of the board shall be women.

§ 151 **Members to serve without compensation.** Expenses, et cetera. The members of the board of child welfare, as herein provided, shall receive no compensation for their services as members of such board, but, after appropriations have been duly made as herein provided, they shall be entitled to the actual and necessary expenses incurred by them in properly discharging their official duties, whether while making investigations or otherwise.

§ 152 **General powers and duties of board.** State Board of Charities may revoke allowances. A board of child welfare shall:

1 Meet and organize within ten days after appointment, and fix the dates for its meetings, which shall be held at least monthly.

2 Elect a chairman, and appoint a secretary of the board, who shall hold office subject to the pleasure of the board.

3 Establish an office and, when specific appropriations have been made for such purposes, employ such officers and employees as may be provided for by the board of supervisors of a county or by the board of estimate and apportionment and the board of aldermen of a city.

4 Establish rules and regulations for the conduct of its business, which shall provide for the careful investigation of all applicants for allowances and the adequate supervision of all persons receiving allowances; such investigations and supervisions, when consistently possible, to be made by the board or by the authorities now intrusted with similar work and without incurring any unnecessary expense. Reports must be filed at least quarterly by the agents, visitors or representatives of the board, with respect to the families receiving allowances granted by the board.

5 Report annually in detail, in counties, to the board of supervisors, and in cities, to the mayor, the result of the transactions of the board for the preceding fiscal year, with such conclusions and recommendations as may be deemed proper; if required by the board of supervisors or mayor more frequent reports must be given covering fractional parts of a year.

6 Submit annually to the proper fiscal authorities of the county or city an estimate of the funds required to carry out the purposes of this article; in a county such estimate shall be furnished before

the annual meeting of the board of supervisors for appropriating moneys and levying taxes; in a city, it shall be submitted at the time provided by law for the submission of other departmental estimates.

7 Be subject to the general supervision of the State Board of Charities, and make such reports as the State Board of Charities may require. Any person who has knowledge that relief is being granted in violation of the requirements of this act, may file a verified complaint, in writing, with the State Board of Charities, setting forth the particulars of such violation, and said State Board of Charities shall have power, after proper investigation, to revoke allowances or to make such order as it may deem just and equitable and such order shall be complied with by the local board of child welfare.

§ 153 **Regulation¹ governing allowances.** The following provisions shall govern the granting of allowances pursuant to this article:

1 A board of child welfare may, in its discretion, when funds have been appropriated therefor, grant an allowance to any dependent widow residing in the county or city wherein she applies for an allowance, and who is deemed by the local board of child welfare to be a proper person mentally, morally and physically to care for and bring up such child or children, provided such widow has been a resident of the county or of the city wherein the application for an allowance is made for a period of two years immediately preceding the application, and whose deceased husband was a citizen of the United States and a resident of the State at the time of his death.

2 Such allowance shall be made by a majority vote of the board duly entered upon the minutes of any regular or special meeting, and may be increased, diminished or totally withdrawn in the discretion of the local board of child welfare.

3 Before granting an allowance the board shall not only determine that the mother is a suitable person to bring up her own children and that aid is necessary to enable her to do so, but further that if such aid is not granted the child or children must be cared for in an institutional home.

4 Such an allowance or allowances shall not exceed the amount or amounts which it would be necessary to pay to an institutional home for the care of such widow's child or children.

¹ So in original.

MOTHERS' PENSION LEGISLATION

5 An allowance granted by the board shall be paid out of all moneys appropriated by the local authorities for such purposes, otherwise available by the board for such purpose; such local authorities are authorized to appropriate and make available for the board of child welfare and to include in the tax levy for such county or city, such sum or sums, as in their judgment, may be necessary to carry out the provisions of this article; such money to be kept in a separate fund and to be disbursed by the proper county or city fiscal authorities on orders of the local board of child welfare and upon proper vouchers therefor.

6 An application for allowance may be made directly to the local board of child welfare or to any member of the board.

7 A full and complete record shall be kept in every case coming either directly or indirectly within the jurisdiction of the board; such record to be available to the proper authorities of the county or city interested therein.

8 An allowance made by the board shall not be for a longer continuous period than six months without renewal, which allowance may be continued from time to time at same or different amounts, for similar periods or less, either successively or intermittently or may be revoked at the pleasure of the local board of child welfare.

§ 154 **Appropriations and limitations for purposes of article.** The board of supervisors of a county, and the board of estimates and apportionment and the board of aldermen of a city to which this article is applicable, are hereby authorized and empowered annually to appropriate such a sum, if any, as, in their discretion and judgment, may be needed to carry out the provisions of this article, including expenses for administration and relief; it is further provided that no board of child welfare shall expend or contract to expend under the provisions of this act or otherwise any public moneys not specifically appropriated as herein provided. The board of supervisors of any county may determine, as provided in section 138 of the state poor law, the same being chapter 10 of the Consolidated Laws, whether or not the actual expense for the relief of widowed mothers and their children under this article shall be a charge upon the county or upon the respective town thereof.

§ 155 **Penalties.** 1 A person who shall procure or attempt to procure, directly or indirectly, any allowance for relief under this

Consolidated Laws," is hereby amended by inserting therein a new article, to be article 7-a thereof, to read as follows:

ARTICLE 7-A

LOCAL BOARDS OF CHILD WELFARE

Section 148 Local boards of child welfare established.

149 Appointment of boards in counties.

150 Appointment of boards in cities.

151 Members to serve without compensation. Expenses only to be paid.

152 General powers and duties of board. State Board of Charities may revoke allowances.

153 Regulations governing allowances.

154 Appropriations and limitations for purposes of article.

155 Penalties.

§ 148 **Local boards of child welfare established.** There shall be a local board of child welfare in each county of the State not wholly within a city, and in each city wholly including one or more counties, which, pursuant to this article, may grant allowances to widowed mothers with one or more children under the age of sixteen years, in order that such children may be suitably cared for in their homes by such mothers.

§ 149 **Appointment of boards in counties.** The board of child welfare of a county shall consist of seven members of which the county superintendent of the poor shall be ex officio member. If any county have more than one superintendent of the poor, the county judge shall designate, by writing, filed with the county clerk, the superintendent who shall serve as a member of such board. The other six members of the board shall be appointed by the county judge for such terms that the term of one appointive member of the board shall expire each year thereafter. Upon the expiration of the term of office of a member of the board, his successor shall be appointed by the county judge for a full term of six years. If a vacancy occur, otherwise than by expiration of term, in the office of an appointive member of the board, it shall be filled for the unexpired term. At least two members of the board shall be women. Appointments shall be made in writing and filed with the county clerk.

§ 150 **Appointment of boards in cities.** The board of child welfare of a city wholly including one or more counties shall consist of nine members, of which the commissioner of public charities shall be ex officio member. The other eight members of the board shall be appointed by the mayor for such terms that the term of one appointive member of the board shall expire each year thereafter. Upon the expiration of the term of office of a

member of the board, his successor shall be appointed by the mayor for a full term of eight years. If a vacancy occur, otherwise than by expiration of term in the office of an appointive member of the board, it shall be filled for the unexpired term. At least three members of the board shall be women.

§ 151 **Members to serve without compensation.** Expenses, et cetera. The members of the board of child welfare, as herein provided, shall receive no compensation for their services as members of such board, but, after appropriations have been duly made as herein provided, they shall be entitled to the actual and necessary expenses incurred by them in properly discharging their official duties, whether while making investigations or otherwise.

§ 152 **General powers and duties of board.** State Board of Charities may revoke allowances. A board of child welfare shall:

1 Meet and organize within ten days after appointment, and fix the dates for its meetings, which shall be held at least monthly.

2 Elect a chairman, and appoint a secretary of the board, who shall hold office subject to the pleasure of the board.

3 Establish an office and, when specific appropriations have been made for such purposes, employ such officers and employees as may be provided for by the board of supervisors of a county or by the board of estimate and apportionment and the board of aldermen of a city.

4 Establish rules and regulations for the conduct of its business, which shall provide for the careful investigation of all applicants for allowances and the adequate supervision of all persons receiving allowances; such investigations and supervisions, when consistently possible, to be made by the board or by the authorities now intrusted with similar work and without incurring any unnecessary expense. Reports must be filed at least quarterly by the agents, visitors or representatives of the board, with respect to the families receiving allowances granted by the board.

5 Report annually in detail, in counties, to the board of supervisors, and in cities, to the mayor, the result of the transactions of the board for the preceding fiscal year, with such conclusions and recommendations as may be deemed proper; if required by the board of supervisors or mayor more frequent reports must be given covering fractional parts of a year.

6 Submit annually to the proper fiscal authorities of the county or city an estimate of the funds required to carry out the purposes of this article; in a county such estimate shall be furnished before

—

1

NEW YORK

**FORMS PROPOSED BY THE NEW YORK STATE BOARD
OF CHARITIES**

I

Name..... *Address*..... *Date*..... *No*.....

STATE OF NEW YORK

Board of Child Welfare of County

Application blank to be filled out by mothers needing assistance in the care of their children and the maintenance of their home, pursuant to the provisions of chapter 228 of the Laws of 1915.

Applicants will be required to appear before a notary public or other proper officer and make affidavit that the statements herein made are true to the best of their knowledge and belief.

Date.....

Name of applicant in full.....

Where born?.....^(Surname first) Date of birth.....
(Give town, state and country)

How long in U. S.; in New York State; in this city or county?.....

Present address..... Floor.....

Number of rooms and amount of rent paid.....

How long there?..... Do you owe back rent?.....

Name and address of landlord.....

Give each previous address, stating how long at each during past three years
and names of landlords:

.....

(Three blank lines)

Name of husband..... His occupation..... Wages.....

Where was he born?..... Date of birth.....

How long in U. S.?.....; in New York State?.....;
in this city or county?.....

When were you married?..... Where?.....

Name and address of person who performed marriage ceremony.....

.....

Date of husband's death..... Cause..... How long ill?.....

Name and address of attending physician.....

Were you living with your husband at time of death?.....

Was he a citizen?.....

If foreign born, when and where naturalized?.....

Where did he die?..... Where buried?.....
 Name and address of undertaker.....

Names of children living at home	Age	Name of school child is attending	Grade	If at work, where employed	Occupation	Wages	Hours

(Nine blank lines)

Names and Residences of Unmarried Children not Living at Home

(Specify if in institutions)

Name	Residence	Occupation	If in institutions, specify where

(Four blank lines)

Names and Residences of Married Children not Living at Home

Name	Residence	Occupation	If in institutions, specify where

(Four blank lines)

Names of Any Boarders or Lodgers (State Relationship, if Any) and Amounts They Pay

Name	Relationship	Amount paid

(Three blank lines)

Were you previously married?..... Name of previous husband.....
 (Give full name)

If deceased, state when and where he died.....

If living, give present address.....

Your father's name..... Address.....

Your mother's name..... Address.....

Brothers, sisters or other relatives	Address	Married	Occupation	Where employed	Relationship

(Nine blank lines)

Husband's relatives	Address	Married	Occupation	Where employed	Relationship

(Nine blank lines)

If working, what is your occupation?.....
 What wages do you receive?.....
 What hours do you work?..... How long employed there?.....
 Name and address of employer.....
 Names and addresses of previous employers:

NAME

ADDRESS

(Three blank lines)

What church do you attend?..... Are you a member?.....
 Name and address of minister or priest.....
 Did your husband leave any property?..... How much?.....
 Any insurance?.....

(Give amount and name of company)

Was he a member of any fraternal order?.....
 Do you own any property?..... Where, and how much?.....
 Have you any money in the bank?..... Amount.....
 What bank?.....
 Do you authorize us to inquire of the bank?.....
 Of what order, if any, are you a member?.....
 Name and address of officer of order, if any.....
 Are you insured?..... Name of company..... What payments?.....
 Are you receiving assistance now from any organization or church?.....
 Name and location of such organization or church.....
 To what extent are they assisting you?.....
 Are any of your relatives assisting you? If so, who and how much?.....
 Are you willing that all members of your family be examined by a
 physician?
 Have you and your children usually had good health?.....

Give names and addresses of three responsible persons other than relatives to whom we may refer:

REFERENCES

	NAME	ADDRESS
1
2
3

To what extent do you desire this board to assist you, and how do you plan to maintain your home until your children are of working age with that assistance (state as fully as you can).....

(Three blank lines)

Give your present monthly income here: Give your present monthly expenditures here:

(Specify sources)

..... \$	Rent \$
.....	Food
.....	Fuel
.....	Light
.....	Clothing
.....	Insurance
.....	Sundries
Total \$	Total \$

State why, in your opinion, if you do not receive assistance through this board, you will be obliged to place your child or children in an institutional home.

(Four blank lines)

(Name of applicant)

STATE OF NEW YORK } ss.:
COUNTY OF.....

....., being duly sworn, deposes and says that she is the person described in and who signed as applicant, the foregoing application; that she has read the said application, and knows the contents thereof, and that each and all of the statements therein contained are true to her own knowledge, except only such statements as are therein made upon information and belief, and those statements she believes to be true.

Sworn to before me this
.... day of 19 ..

.....
.....

2

Name..... Address..... Date..... No.....

STATE OF NEW YORK

Board of Child Welfare ofCounty

Verification and report blank to be filled out by investigators with regard to mothers applying for assistance in the care of their children and the maintenance of their home, pursuant to the provisions of chapter 228 of the Laws of 1915.

Date.....

Name of applicant in full.....

(Surname first)

Where born..... Date of birth.....

(Give town, state and country)

How long in U. S.?.....; in New York State?.....; in this city or county?.....

Present address..... Floor.....

Number of rooms and amount of rent paid.....

How long there?..... Back rent due.....

Name and address of landlord.....

Give each previous address, state how long at each during past three years and give names of landlords.....

(Two blank lines)

Name of husband..... His occupation..... Wages.....

Where was husband born?..... Date of birth.....

How long in U. S.?.....; in New York State?.....; in this city or county?.....

When married to applicant?.....

Name and address of person who performed marriage ceremony.....

(One blank line)

Date of husband's death..... Cause..... How long ill?.....

Name and address of attending physician.....

Was applicant living with husband at time of death?.....

Was he a citizen?.....

If foreign born, when and where naturalized.....

Where did he die?..... Where buried?.....

Name and address of undertaker.....

If working, what is applicant's occupation?.....

What does applicant receive?.....

What are her hours of work?..... How long employed?.....

Name and address of employer.....

Names and addresses of previous employers.....

(One blank line)

What church does applicant attend?..... Is she a member?.....

Name and address of minister or priest.....

Did applicant's husband leave any property?..... How much?.....

Any insurance?.....
 (Give amount and name of company)
 Was he a member of any fraternal order?.....
 Does applicant own any property?.....Where, and how much?.....
 (One blank line)
 Has applicant any money in the bank?..... Amount.....
 What bank?
 Of what lodge is applicant a member?.....
 Name and address of officer of lodge.....
 Is applicant insured?..... Name of company.....
 What payments?.....
 Is applicant receiving assistance now from any organization or church?.....
 Name and location of such organization or church.....
 To what extent are they assisting her?.....
 Are any of applicant's relatives assisting her?..... If so, who and
 how much?

 Is the applicant willing that all members of her family be examined by a
 physician?
 Have applicant and her children usually had good health?.....

Names of children living at home	Age	Name of school child is attending	Grade	If at work, where employed	Occupation	Wages	Hours
I.....							

(Nine blank lines)

Names and Residences of Unmarried Children Not Living at Home

(Specify if in institutions)

Name	Residence	Occupation	If in institutions, where
I.....			

(Four blank lines)

Names and Residences of Married Children Not Living at Home

Name	Residence	Occupation	If in institutions, where
I.....			

(Four blank lines)

**Names of Any Boarders or Lodgers (State Relationship, if Any) and
Amounts They Pay**

Name	Relationship	Amount paid
.....		
(Three blank lines)		

Was applicant previously married?..... Name of previous husband....
(Give full name)

If living, give present address.....

Applicant's father's name..... Address.....

Applicant's mother's name..... Address.....

Brothers, sisters or other relatives	Address	Married	Occupation	Where employed	Relationship
.....					
(Nine blank lines)					

Husband's relatives' names	Address	Married	Occupation	Where employed	Relationship
.....					
(Nine blank lines)					

Give names and addresses of three responsible persons other than relatives
to whom applicant refers and state what was ascertained from them:

REFERENCES

NAME

ADDRESS

.....
(Four blank lines)

To what extent does applicant desire this board to assist her and how does
she plan to maintain her home until her children are of working age with
that assistance (report fully as to this):

.....
(Eight blank lines)

Give applicant's present monthly
income

(Specify sources)

..... \$
.....
.....
.....
.....
.....
.....

Total \$

Give applicant's monthly expenditures

Rent \$
Food
Fuel
Light
Clothing
Insurance
Sundries

Total \$

Comment on Budget

(Ten blank lines)

Mother:

Character and influence with children.....
Homekeeping ability.....
Earning power (possibilities as wage-earner).....
Capacity as manager of income.....

Children at home:

Mental capacity.....
School attendance.....
What promise in occupation of those working?.....
Habits and character.....

Physical condition of each member of family:

Name	Age	Condition	Examined by
.....

(Ten blank lines)

Standard of living (at best period).....

Opinion of others regarding the family — especially churches and relatives...

.....

(Six blank lines)

What will relatives contribute?..... \$ per.....

What will church contribute?..... \$ per.....

Total \$

What is the plan you recommend for the family?.....

(Four blank lines)

Monthly allowance recommended..... \$

Additional comments on family.....

(Four blank lines)

State reasons if any, why applicant will be obliged to place her child or children in an institutional home if assistance is not granted by this board

(Four blank lines)

Date..... 191 .

(Signature of investigator)

Amount granted by resolution of the board on, 191 .

Chairman

Attest:

Secretary

3

Name..... Address..... Date..... No.....

STATE OF NEW YORK

Board of Child Welfare of County

Supplemental Report of Investigator on Allowance Cases

Date.....

Name..... Address..... Index.....

Date and amount of allowance.....

Plan adopted.....

Success of plan.....

Health and character of mother and children.....

Attendance and progress of children in school.....

Home conditions and changes, if any.....

Any change in work and income from same.....

Cooperation of family.....

Cooperation of church and relatives.....

Future plan recommended.....

(One blank line)

Proposed schedule for next
year and for new budget.

MONIES (EXCESS AND DEFICIT OF

Two lines

Monthly Income and Expenditures.

Income: specify sources

EXPENDITURES

\$	Rent	\$
	Food	
	Fuel	
	Light	
	Clothing	
	Insurance	
	Sundries	
Total		Total
\$		\$

and of signature of undersigned

amount granted by resolution of the board on

CHARTER

Address

SECRETARY

CALIFORNIA

CITY AND COUNTY OF SAN FRANCISCO

STATE OF CALIFORNIA

Application for Aid for the Support of Half Orphans by Mother

San Francisco, 191..

Applicant's surname..... Given name.....
 Address..... Phone no.....
 Birthday month and year..... Birthplace.....
 When mother came to state..... To county..... Address at that time.....
 Place at birth..... Religion.....
 Insurance name of company..... Amount..... In favor of.....
 (Employer)..... With..... Weekly wage \$.....
 Does employer take you away from home all or part of day?.....
 Are you a citizen of the United States?..... Of this state?..... Evidence.....
 Father's surname..... Given name.....
 Last address.....
 Birth day - month and year..... Birthplace.....

When father came to state.....To county.....Address at that time.....
 Habits as to sobriety.....Religion.....
 Date, place and cause of death (with certificate of same).....
 Insurance—name of company.....Amount.....In favor of.....
 Occupation.....Last employer.....Weekly wage \$.....
 Evidence of citizenship.....
 Names and addresses of employers during last three years.....
 Date and place of marriage.....Where recorded.....
 (With certificate of same)
 Are parents divorced or separated?.....Who has custody of children?.....

Children

Full name	Birthplace	Age	Day, month and year	At home	School work	Married	Weekly wage

(Five blank lines)

Support of Half Orphans by Mother — Application for Aid

How long residing at present address?.....
 House owned or rented?.....Last assessed value \$.....Or rental per mo. \$
 Personal property, description and estimated value.....

(One blank line)

Estate and insurance to which children are heir.....
 Money in bank or invested (name of bank or business and amount involved).....
 Insurance carried by children, with name of company and amounts.....
 Give names of societies or institutions from whom aid has been asked.....
 Name and addresses of five citizens residing in San Francisco to whom you refer:

Name	Address	Telephone

(Four lines blank)

Names and addresses of near relatives of both mother and father.....
 (Two blank lines)

Do you authorize the representative of the city and county of San Francisco to inquire as to your standing of any bank or business in which you have an account or interest.....

City and County of San Francisco }
State of California } ss.

I,, being first duly sworn, say that I have carefully read, or heard read, each and all the foregoing answers to the foregoing questions, and each and every statement made therein is true.

Subscribed and sworn to before me this..... day of....., 19...

County Clerk

By

Deputy

CITY AND COUNTY OF SAN FRANCISCO

Mother's Application for Aid — Support of Half Orphan

INDEX CARD

Date..... No.....

Name..... Address.....
Number of children for whom aid is asked..... Where are they now.....
Date and place of marriage, with evidence.....
Date and place of death of father, with evidence.....
Habits as to sobriety.....
Residence during last three years and evidence.....
Evidence of citizenship.....
Evidence of need.....
.....

(Two blank lines)

WIDOWS' PENSION BUREAU

Report

Case No.....

Name..... Address.....
Evidence of citizenship.....
Evidence of residence in state.....
Evidence of residence in county.....
Evidence of marriage.....
Evidence of husband's death.....
Number in family..... Children under 14 years.....
Housing..... Number of rooms..... Rent \$.....
From roomers \$.....
Actual rent \$.....

Financial Statement

Income during

father's life:	Income at time of application:	Approx. monthly need:
\$.....	Approx. earning mother \$.....	Approx. net rev. \$.....
	Approx. earning children \$.....	Deficit \$.....
	Approx. income roomers	Pension rec. \$.....
	and boarders \$.....	
	Approx. aid from friends \$.....	
	Approx. aid from agencies \$.....	
	By court order..... \$.....	

General Report*Agency record:*

- 1 Upkeep of home.....
- 2 Moral standard.....
- 3 Physical condition of mother and children.....

Widows' Pension Bureau record:

- 1 Upkeep of home.....
- 3 Moral standard.....
- 3 Physical condition of mother and children.....
- 4 Notes

CITY AND COUNTY OF SAN FRANCISCO

WIDOW'S PENSION BUREAU

Room 345, City Hall

*To the State Board of Control,**Sacramento, California*

GENTLEMEN:

This is to certify that.....
 has presented to this office conclusive evidence of her marriage to.....
which took place at

 on the day of, I

Director Widows' Pension Bureau

Subscribed and sworn to before me
 this day of, I....

CITY AND COUNTY OF SAN FRANCISCO

DEPARTMENT OF PUBLIC HEALTH

Central Office

This is to certify that there is now on file with this department, record
 showing that.....
 husband of.....died on the.....day

of....., 191.., the cause of death being recorded as

Dated this day of
, 19...

City and county of
 San Francisco, Cal.

CITY AND COUNTY OF SAN FRANCISCO

WIDOWS' PENSION BUREAU
 Room, 345, City Hall
To the State Board of Control
Sacramento, California

GENTLEMEN:

This is to certify that I.....
 a registered voter living at.....
 in the city and county of San Francisco, state of California, have known
, living at
, for years
 and can testify that she has been a resident of the city and county of San
 Francisco, for over one year and of the state of California for over three
 years.

Subscribed and sworn to before me
 this day of 19..

DEPARTMENT OF ELECTIONS
 City and County of San Francisco

OFFICE OF

REGISTRAR OF VOTERS

Certificate of Registration

Section 1107, P. C.

Name
 Sex Occupation
 Height feet inches
 Nativity Residence
 Affiliation..... Naturalized.....
 By marriage to a citizen. By marriage to naturalized citizen. By father's

naturalization. By American parentage. By treaty. Date of registration..... Read the constitution, Yes. Write name, Yes. Physical disability, None. Mark ballot, Yes.

State of California,
City and County of San Francisco } ss.:

I, J. H. ZEMANSKY, registrar of voters of the city and county of San Francisco, do hereby certify the foregoing to be a full, true and correct transcript of entries on the register of precinct..... assembly dist. of said county.

WITNESS my hand and seal this day of, A. D., 19..

J. H. ZEMANSKY, Registrar of Voters

By Clerk

Committed..... 19....

Aid commenced 19....

Aid discontinued 19....

Application for Aid of Orphans, Half Orphans and Abandoned Children

In the matter of the application of for aid in the support of..... child.....by the county of San Francisco.

(Number)

To the Honorable, the Board of Supervisors:

I hereby petition your Honorable Board for aid in the support of.....

(Number)

child....., and in support thereof submit the following statement:

1 Name of child (Family name) (Given name)	Age		Sex	Place and date of birth
	Years	Months		
(a).....				
(b).....				
(c).....				
(d).....				
(e).....				

2 Status of child.....Orphan.....,Half orphan.....Abandoned.....

3 Has parent or child.... any estate, or are they or either of them, heir to any estate? If so, describe said estate, its location and value, including insurance, if any.

4 H.... the child.... ever been legally adopted? If so, by whom?.....

5 Father's name Nativity Place and date of death

- 6 Mother's name Nativity Place and date of death.....
 7 When and where were parents married?.....
 8 Where is marriage certificate recorded?.....
 9 Year father came to California.....Mother.....To county: Father
Mother.....
 10 Which parent is living?..... Habits of sobriety.....
 11 Residence of parent..... Occupation.....
 12 Relation of applicant to child.....
 13 Full address of guardian or parent.....
 14the child.....inmate of an institution?.....
 15 Name and address of institution.....
 16 What amount will be given for aid of child.....? \$.....per year.
 By whom?
 Note 1. This application may be used for more than ONE child of one family, but not for children of different families.
 Note 2. This application must be recorded in "Record of Orphans" and forwarded at once to Secretary of Board of Control, Sacramento, California.
 Note 3. This application can not remain in effect for more than one fiscal year. If aid is to continue, new applications must be made out in June of each year for the ensuing fiscal year.
 17 Has aid been given heretofore? If so by whom?.....
 18 Who has charge and control of said child..... at present time?.....
 19 State fully reasons why child..... dependent

 (One blank line)
 20 How long will the child.....remain dependent?.....
 Signature of petitioner.....

NOTE.—State aid is for temporary relief only and must be stopped by the board of supervisors and the board of control when the necessity ceases under the which application is allowed.

STATE OF CALIFORNIA

County of..... } ss.:

I,, solemnly swear or affirm, that I have made the answers written after the questions above set forth; that after making said answers, the said questions and answers were read to me and then I signed the same; that said answers are true and correct to the best of my knowledge, information and belief.

.....

..... *Petitioner*
 Subscribed and sworn to before me this.....day of..... 19..

..... *Clerk*
 By *Deputy Clerk*

Three (3) references:

NAME	ADDRESS
.....
.....
.....

Orphans' Aid No.....

BOARD OF SUPERVISORS

County of

STATE OF CALIFORNIA

Application of

NAMES	Amount per child allowed

Total allowed \$..... per month
commencing
by board of supervisors

Filed 19....
Recorded this day of 19....
in record of orphans,.....
.....

Clerk

By

Deputy Clerk

Widows' Pension Bureau

San Francisco, California,191 .

To the Honorable, the Board of Supervisors:

In the matter of applications for aid under the widows' pension act,
your approval of the following recommendations is respectfully requested:

Case no.	Name	Address	No. in family	Children under 14	Present income	Pension recommended			In- come with pen- sion
						By state	By county	Total	

(Seventeen blank lines)

Respectfully submitted

Approved

.....
Widows' Pension Bureau

.....
Finance Committee Board of Supervisors

CITY AND COUNTY OF SAN FRANCISCO

WIDOWS' PENSION BUREAU

Room 345, City Hall

Dear Madam:

You are hereby notified that under the provisions of the widows' pension act the amount of \$..... per month has been granted to you to be used towards the proper maintenance and support of your children. This amount is subject at all times to changes that may be deemed necessary by this office.

The
has been authorized to collect said \$..... each month from the office of the auditor of the city and county of San Francisco, and to pay this amount to you, said payments to commence with the month ending,.....
.....

Yours sincerely,

.....

Director Widows' Pension Bureau

CITY AND COUNTY OF SAN FRANCISCO

WIDOWS' PENSION BUREAU

Room 345, City Hall

Financial Statement

Name..... Date of pension..... No.....
Address.....

Pension recommended			Date commitment and renewals	Name of child	Automatic expiration	
By state	By county	Total			Date of birth	14 years on

(Seven blank lines)

Date	In favor of	Amount	Date	In favor of	Amount	Date	In favor of	Amount

(Eleven blank lines)

(Detail report and change of address to be entered on other side)

Case No.....

WIDOWS' PENSION BUREAU

Recommitment Report

Name..... Address.....

No. in family....	Children under 14 years....	Income	{ Net rev.... \$..... Pres. pens. Total \$.....

Mother	Age	Character and competency	Physical condition and need (Eyes, ears, nose and throat) (Teeth and general health)	Mo. earnings Roomers \$..... Otherwise \$.....
Children	Age	Occupation and schooling		Mo. earnings

(Five blank lines)

HOUSING CONDITIONS

No. of rooms.....sun.....plumbing.....upkeep.....
 rent sleeping arrangements.....
No. boarders and roomers.....
 Sex Relationship.....

 Moral atmosphere

CHANGES IN LAST SIX MONTHS

(Report in detail)

Recommendation:

Pension	{	State	\$.....
		County	\$.....
		Total	\$.....

Income with pension \$.....

CHILD WELFARE BOARDS OF NEW YORK STATE

COUNTY	CHAIRMAN	SECRETARY
Albany.....	A. C. Quental, City Bldg., Albany.....	Grace Cogswell, Albany
Allegany.....	Walter T. Bliss, Bolivar.....	Mrs Frances A. Pollard, Belmont
Bronx.....	(See New York City)	
Broome.....	Hon. Hiram H. Woodburn, 315 Court st., Binghamton	George A. Watrous, Court House, Binghamton
Cattaraugus.....	W. W. Waring, Franklinville.....	Charles Merrill, Randolph
Cayuga.....	John H. Rahrle, 32 Parker st., Auburn.	Pauline Titus, 24 Grover st., Auburn
Chautauqua.....	Charles E. Dodge, Dewittville.....	Amy P. Tapping, City Hall, James- town

COUNTY	CHAIRMAN	SECRETARY
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Chenango.....	Rev. Harrison Foreman, Norwich.....	Grace Gustafson, Norwich
Clinton.....	William A. McMartin, R. F. D., Plattsburg	Arthur E. Lamarche, Plattsburg
Columbia.....	William E. Carney, Philmont.....	Mrs S. V. Whitbeck, Hudson
Cortland.....	N. Freeland Webb, Virgil.....	Mrs A. P. McGraw, McGraw
Delaware.....	Clayton L. Wheeler, Hancock.....	Andrew C. Fenton, Margaretville
Dutchess.....	Herbert E. Mills, 106 Academy st., Poughkeepsie	Mrs J. W. Hinckley, jr, Poughkeepsie
Erie.....	Edward G. Zeller, 1121 Ellicott st., Buffalo	Blanche Devine, 957 Delaware av., Buffalo
Essex.....	Cyrus J. Mousaw, Schroon Lake.....	Horace H. Nye, Whallonsburgh
Franklin.....	Ellsworth C. Lawrence, Malone.....	Mrs C. A. Massey, 44 Fort Covington st., Malone
Fulton.....	Edwin C. Naylor, Gloversville.....	Margaret Burdick, Johnstown
Genesee.....	George H. Craft, Oakfield.....	Mrs Michael H. Keogh, Batavia
Greene.....	Albert C. Bloodgood, Catskill.....	Georgianna A. Jackson, Catskill
Hamilton		
Herkimer.....	A. D. Richardson, Ilion.....	Dora Dasey, Little Falls
Jefferson.....	Mrs Mary S. Goodale, 263 Clinton st., Watertown	Dr Lois Gannett, Belleville
Kings.....	(See New York City)	
Lewis.....	James T. Galvin, Lowville.....	Grace H. Dryden, Copenhagen
Livingston.....	C. K. Sanders, Nunda.....	S. E. Hitchcock, Conesus
Madison.....	Lewis Close, Wampsville.....	Margaret D. Stebbins, Cazenovia
Monroe.....	Thomas J. Bridges, Rochester.....	Mrs Sherman Clarke, 30 Edgerton st., Rochester
Montgomery....	Walter H. Lipe, Canajoharie.....	Sara McCleary, 1 Market st., Amsterdam
Nassau.....	John A. Albertson, Old Westbury.....	Felix Reifschneider, jr., Hempstead
New York City..	William H. Matthews, City Hall, New York	Rev. William E. Courtney, City Hall, New York
Niagara.....	Alanson C. Bigelow, Lockport.....	Mabel Easton, Ashley Bldg., Lockport
Oneida.....	Ward B. Edwards, Utica.....	Mary V. Bolton, Utica
Onondaga.....	F. Eugene Stone, Skaneateles (office, Court House, Syracuse)	Mrs Frank H. Hale, Fayetteville
Ontario.....	Fred W. Hollis, Canandaigua.....	Mary J. Voak, Canandaigua
Orange.....	Sol Cohen, Newburgh.....	Mrs Susan A. Bacon, Cochen
Orleans.....	Leigh S. Hill, Albion.....	Mrs Julia E. Hart, Albion
Oswego.....	Thomas H. King, Oswego.....	Esther Ulton, Office of County Sup't. of Highways, Oswego
Otsego.....	Henry Bull, Oneonta.....	Mrs I. S. Dauley, Oneonta
Putnam.....	Rev. Walter Thompson, Garrison.....	Harry Ferris, Cold Spring
Queens.....	(See New York City)	
Rensselaer.....	William D. O'Brien, 264 8th st., Troy.	Mary F. Colton, Troy
Richmond.....	(See New York City)	
Rockland.....	Beveridge C. Dunlop, Spring Valley...	Mrs E. D. O'Brien, Commercial Bldg., Nyack
St Lawrence.....	Royal Newton, Parishville.....	Nellie H. Gates, Gouverneur
Saratoga.....	Irving I. Goldsmith, Saratoga.....	
Schenectady....	Rev. Herbert H. Roberts, 38 Ballston av., Scotia	Mrs Phoebe H. Valentine, 207 Campbell av., Schenectady
Schoharie.....	Frank L. Casper, Howes Cave.....	Mrs Ruth H. Larkin, Cobleskill
Schuyler.....	George M. Velie, Watkins.....	Mrs D. A. Sterling, Watkins
Seneca.....	Charles R. Mellen, R.F.D. 5, Geneva..	Leora Fields, Waterloo
Steuben.....	Delevan C. Hunter, Canisteo.....	Hassell W. Baldwin, Corning
Suffolk.....	William S. Downs, Bay Shore.....	William R. Reimann, Sag Harbor
Sullivan.....	Hon. William L. Thornton, Monticello..	Jacob M. Beck, Liberty
Tioga.....	W. M. Clark, Nichols.....	Mrs James Jennings, Candor
Tompkins.....	Grant Cole, Sup't of Poor.....	
Ulster.....	Thomas H. Edmonston, City Home, Kingston	Mrs Thomas J. Hickey, 446 Broadway, Kingston
Warren.....	Edward W. Griggs, Warrensburgh.....	Helen Streeter, Glens Falls
Washington.....	Frank Beecher, Argyle.....	Mary Hastings, Hudson Falls
Wayne.....	Charles McLouth, Palmyra.....	Worthy H. Kinney, Lyons
Wyoming.....		No board appointed
Westchester.....	Porter R. Lee, New Rochelle.....	Ruth Taylor, East View
Yates.....	William H. Townsend, Penn Yan.....	Bertha Gooding, Penn Yan

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- United States.** Children's Bureau. Laws relating to "Mothers' Pensions" in the United States, Denmark and New Zealand. 1914. Dependent Children Series. No. 1. (Contains a bibliography)

Do you authorize the representative of the city and county of San Francisco to inquire as to your standing of any bank or business in which you have an account or interest.....

City and County of San Francisco }
State of California } ss.

I,, being first duly sworn, say that I have carefully read, or heard read, each and all the foregoing answers to the foregoing questions, and each and every statement made therein is true.

Subscribed and sworn to before me this..... day of....., 19...

County Clerk

By

Deputy

CITY AND COUNTY OF SAN FRANCISCO

Mother's Application for Aid — Support of Half Orphan

INDEX CARD

Date..... No.....

Name..... Address.....
Number of children for whom aid is asked..... Where are they now.....
Date and place of marriage, with evidence.....
Date and place of death of father, with evidence.....
Habits as to sobriety.....
Residence during last three years and evidence.....
Evidence of citizenship.....
Evidence of need.....

(Two blank lines)

WIDOWS' PENSION BUREAU

Report

Case No.....

Name..... Address.....

Evidence of citizenship.....

Evidence of residence in state.....

Evidence of residence in county.....

Evidence of marriage.....

Evidence of husband's death.....

Number in family..... Children under 14 years.....

Housing..... Number of rooms..... Rent \$.....

From roomers \$.....

Actual rent \$.....

Financial Statement

Income during

father's life:	Income at time of application:	Approx. monthly need:
\$.....	Approx. earning mother \$.....	Approx. net rev. \$.....
	Approx. earning children \$.....	Deficit \$.....
	Approx. income roomers	Pension rec. \$.....
	and boarders \$.....	
	Approx. aid from friends \$.....	
	Approx. aid from agencies \$.....	
	By court order..... \$.....	

General Report*Agency record:*

- 1 Upkeep of home.....
- 2 Moral standard.....
- 3 Physical condition of mother and children.....

Widows' Pension Bureau record:

- 1 Upkeep of home.....
- 3 Moral standard.....
- 3 Physical condition of mother and children.....
- 4 Notes

CITY AND COUNTY OF SAN FRANCISCO

WIDOW'S PENSION BUREAU

Room 345, City Hall

To the State Board of Control,

Sacramento, California

GENTLEMEN:

This is to certify that.....
 has presented to this office conclusive evidence of her marriage to.....
 which took place at

 on the day of, I

Director Widows' Pension Bureau

Subscribed and sworn to before me
 this day of, I....

CITY AND COUNTY OF SAN FRANCISCO

DEPARTMENT OF PUBLIC HEALTH

Central Office

This is to certify that there is now on file with this department, record
 showing that.....
 husband of.....died on the.....day

THE UNIVERSITY OF THE STATE OF NEW YORK

Regents of the University

With years when terms expire

1926 PLINY T. SEXTON LL.B. LL.D. *Chancellor* - - Palmyra

1927 ALBERT VANDER VEER M.D. M.A. Ph.D. LL.D.

Vice Chancellor Albany

1922 CHESTER S. LORD M.A. LL.D. - - - - - New York

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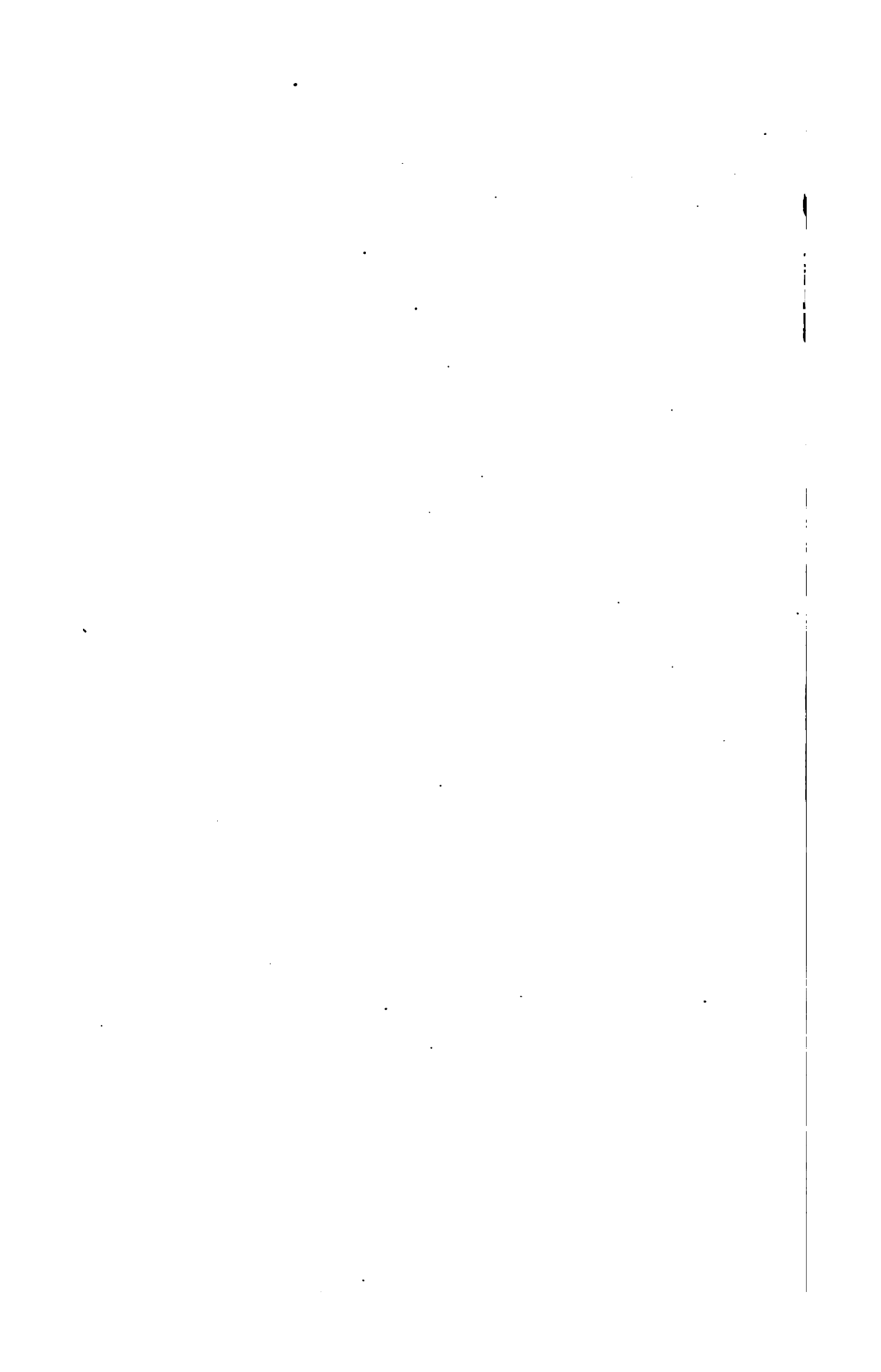
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The University of the State of New York

State Library, December 5, 1916

Hon. John H. Finley

President of the University

DEAR SIR:

There have been in the past year so many calls on the legislative reference section of the State Library for information as to tax-exempt property in New York and other states, as to show a new and keen interest in the kinds and value of such property. The matter seems sure to claim serious attention from the next Legislature. I have therefore the honor to submit and to recommend for publication as Legislation Bulletin 42, a compilation of such data as will be of use in any study of the subject—data showing specifically the varying constitutional and statutory provisions governing tax exemptions in all the states, with such tables showing exemptions in the counties of New York State and in certain other states as will afford a basis for an intelligent comparative study.

Very truly yours

J. I. WYER JR

Director

THE UNIVERSITY OF THE STATE OF NEW YORK

OFFICE OF THE PRESIDENT

*Approved for publication this
6th day of December 1916*

A handwritten signature in dark ink, appearing to read "John H. Finley", with a horizontal line drawn underneath the signature.

President of the University

University of the State of New York Bulletin

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MAY 1, 1917

New York State Library

Legislation Bulletin 42

PROPERTY EXEMPT FROM TAXATION IN THE FORTY-EIGHT STATES

BY

WILLIAM E. HANNAN

Legislative Reference Librarian

OUTLINE

- Part 1 Constitutional and statutory provisions showing property exempt from taxation in all the states.
- Part 2 Subject digest of property exempt from taxation by statute.
- Part 3 Tables showing value of public property, and taxable and exempt property in all the states.
- Part 4 Tables showing amount of property exempt in the states of Connecticut, Massachusetts, New Jersey and Rhode Island.
- Part 5 Tables showing amount of property exempt for the State of New York from 1900 to 1915.
- Part 6 Tables showing amount of property exempt for each county of New York State from 1900 to 1915.
- Part 7 Tables showing inheritance tax rates and amount of exemptions.

INTRODUCTION

This study of the subject of property exempt from taxation was undertaken because of the lack of collected material on the constitutional and statutory phases of the question, because of the absence of statistical data in such a form as would show the gradual growth over a period of years of this class of property, and to bring together, for the use of legislators, tax officials and others interested, the laws and available statistics of all the states on this subject.

That certain classes of property should be exempt from taxation for public purposes is held by all the states to be good public policy. This is evidenced by a study of the constitutions and statutes of the states, which exempt from taxation the property of public, religious, educational and charitable institutions. In this general agreement of all the states, there lies the danger that the principle may be abused.

But little thought, either constructive or destructive, is given the question of tax exemptions by state tax officials. That it is a problem is becoming evident to the officials engaged in administering the revenue systems of certain of our states. The opinion of several of these officials on this question follows:

Colorado. "The commission is of the opinion that the laws should be amended so as to secure the assessment of fraternal association's property. These institutions seem to exercise considerable influence on the assessors and the legislature and in some counties their property is exempted by the assessor to a very considerable amount." (*Colorado Tax Commission*)

Connecticut. "While there has been some indication in the last two legislatures that an effort was being made to refuse to grant indiscriminate tax exemptions, nevertheless too many are granted, and it should be the policy of future legislatures to confine such exemptions to general statutes and not in any case create special exemptions not now authorized." (*Hon. William H. Corbin, Tax Commissioner*)

Illinois. "There is no doubt but that the amount of exempt property is increasing to such an extent that it is becoming a burden to taxpayers." (*Hon. James J. Brady, Auditor of Public Accounts*)

Maryland. "While at various times complaints have been made, here as elsewhere, as to the increasing amount of exempt property, it can be said that this is generally recognized as having become unduly burdensome, so as to make it advisable to tax religious, charitable or educational property, or household property below a minimum value varying from \$100 to \$500." (*State Tax Commission*)

Massachusetts. "I would say the amount of exempt property is rapidly increasing and is becoming a heavy burden to the taxpayer, but no remedy

has yet been proposed to better the conditions." (*Hon. Robert G. Patten, Second Deputy Tax Commissioner*)

Michigan. "The principal objections we hear to the exemption of property relates to the exemption of \$1000 on the homestead of a veteran of the Civil War; to the exemption of property of municipalities situated outside the municipality itself, such as water power plants, etc., and to certain institutions coming under the head of benevolent institutions, but which in the opinion of many people should not be so classed." (*Board of State Tax Commissioners*)

Ohio. "The vast majority of citizens of Ohio lack the faintest appreciation of the colossal total of the exemptions from taxation in this state. There are those which undoubtedly come under the constitutional permission, a large number which have the protection of a dubious and elastic legislative extension of the plain intent of the constitution, and another large number which confessedly have no constitutional or statutory authority, but are based solely on custom and an easy-going official tolerance." (*Ohio Tax Commission. Annual Report 1915, p. 9-10*)

The data which follow, while offering no solution to the problem of the increasing amount of property that is annually exempt from taxation, yet have value because here in a few pages are collected the statistics and the constitutional and statutory provisions of the forty-eight states which relate to this principle, and because members of the legislature and tax officials will find the facts herein presented of value in their labors.

Part I

Constitutional and Statutory Provisions Showing Classes of Property Exempt from Taxation in all the States

ALABAMA

Constitution: art. 4, sec. 91. The legislature shall not tax the property, real or personal, of the state, counties, or other municipal corporations, or cemeteries; nor lots in incorporated cities and towns, or within one mile of any city or town to the extent of one acre, nor lots one mile or more distant from such cities or towns to the extent of five acres, with the buildings thereon, when same are used exclusively for religious worship, for schools, or for purposes purely charitable. (*Alabama Code, 1907, 3:77-78*)

Statutes: sec. 2061. The following property and persons shall be exempt from taxation:

1 All property belonging to the United States.

2 All bonds of the United States and of this state; all property, real and personal, of the state, and of the county and municipal corporations in this state; all cemeteries (but where cemeteries are owned, held, and lots sold therein for profit, the same shall not be exempt), and all lots in incorporated cities and towns, or within one mile of any city or town, to the extent of one acre, and all lots one mile or more distant from such cities or towns, to the extent of five acres, with the buildings thereon, when the same are owned and used exclusively for religious worship, educational, or purely charitable purposes; all school furniture and personal property used exclusively for school purposes; and all property, real or personal, to an extent not exceeding twenty-five thousand dollars in value, that may be used exclusively for agricultural or horticultural associations of a public character, or for the maintenance and education of young men preparing for the ministry in any church or religious association.

3 All the property of literary and scientific institutions and literary societies, when employed or used in the regular business of such institutions.

4 The libraries of ministers of the gospel, and all libraries other than those of a professional character, and all religious books kept for sale by ministers of the gospel and colporters.

5 All deaf mutes and insane and blind persons, and their property to the value of one thousand dollars.

6 From poll tax, all persons permanently disabled, whose taxable property does not exceed five hundred dollars.

7 All family portraits.

8 The following property, to be selected by the head of each family, viz: Household and kitchen furniture, not to exceed in value one hundred and fifty dollars; one yoke of oxen, one cart or wagon, two cows and calves, twenty head of stock hogs, ten head of sheep, all poultry, all cotton and other agricultural products which were raised or grown during the preceding year, and which shall remain in the hands of the producer thereof, and all manufactured articles, including pig iron, which shall remain in the hands of the manufacturers thereof, on the first day of October of any year immediately succeeding that in which they were raised or produced; provisions and supplies on hand for the current year, for the use of the family and the making of the crop; all wearing apparel; all looms and spinning-wheels, kept for use of the family;

farming tools to the value of twenty-five dollars; tools and implements of mechanics to the value of twenty-five dollars; one sewing machine in each family, when the taxable property does not exceed two hundred and fifty dollars; provided, that no property or subject of taxation shall be exempted from taxation, nor shall any credit, abatement, or deduction be allowed therefrom, unless such property or subject of taxation is entered by the taxpayer upon his assessment list, and returned by him, under oath, to the tax assessor.

Sec. 2062. For the purpose of encouraging the building and operating of factories for the spinning of thread and yarns, and the weaving of cloth and other fabrics of cotton and wool in the state, and plants for the purpose of building ships, the court of county commissioners, or other courts having like jurisdiction, of any county, or the constituted authorities of any city or town in which it is proposed to locate such factories or such plants for the purpose of building ships, are authorized and empowered to remit the taxes assessed on such factories and such shipbuilding plants, and on all buildings, works, machinery and other equipment thereof, and on the lands upon which such shipbuilding plants and such factories or buildings are located, and also on all the capital stock of every such shipbuilding plant and factory, for all county or municipal purposes, for a period not exceeding five years from the date of the incorporation or organization of such factory or shipbuilding plant.

Sec. 2064. Cotton and other agricultural products and pig iron shall be exempt from taxation in the hands of the producer or the hands of the purchaser, purchasing the same for prompt shipment, and pig iron shall be exempt for twelve months after its production.

Sec. 2066. When any person, copartnership, association of individuals, or corporation incorporated under the laws of the state of Alabama, shall since the 13th day of February 1902, have invested, expended, laid out and paid, or shall by the 13th day of February 1907, invest, expend, lay out and pay, not less than fifty thousand dollars in money in the erection, building, and construction of cotton mills or factories in the state of Alabama, and the buildings, plants, works, machinery, appliances, appurtenances, proper or necessary for the practical operation of such cotton mills, or factories, such person, partnership, association, or corporation shall be entitled to claim and have exempt from assessment and collection for state, county, and municipal taxation, such cotton mills or factories, and the said proper or necessary buildings, plants, works,

machinery, appliances, and appurtenances thereof, for the period of ten years only from the 13th day of February 1902, and the same are exempt from state, county, and municipal taxes during said period of ten years, and all the capital stock of every such cotton mill and factory shall likewise be exempted from all such taxation during such period of ten years, and this section shall also apply to additions costing fifty thousand dollars or more, made during five years from said 13th day of February 1902, to cotton mills then existing in Alabama; but nothing in this section shall be construed to exempt from taxation the lands on which such cotton mills or factories are erected.

Sec. 2067. All shipbuilding plants which shall have been erected and put in operation in this state within five years from March 5, 1901, and in the erection, construction, and equipment of which not less than five hundred thousand dollars shall have been bona fide expended in that time, together with the buildings, works, machinery, appliances, and appurtenances thereof, and all additions necessary or proper for its practical operation made to any such plant, its buildings, works, machinery, appliances, and appurtenances within such period of five years, shall be exempt from state, county, municipal, and other taxation during the period of ten years from March 5, 1901; provided, the person or partnership, or association or corporation owning any such plant shall file in the office of the probate judge of the county in which the same is located, a written declaration, under oath, stating where such plant is erected, the name of the owner thereof, the amount intended to be expended in the erection and equipment thereof; that the erection thereof has been bona fide commenced, and when such erection was commenced; such statement shall be so filed within six months from the time that such erection was commenced. And all the capital stock of any such shipbuilding plant exempted from taxation by the provisions of this section shall likewise be exempted from all state, county, municipal, and other taxation during said period of ten years; but this section shall not be construed to exempt from such taxation any lands upon which any such plant as is exempted by the provisions hereof is erected, or which may be used in connection therewith, nor any buildings or other improvements upon such lands at the time they are acquired for the purposes of such plant, the value of which preexisting buildings or improvements shall continue to be assessed for taxation during such period of ten years to the owner thereof during such time.

Sec. 2068. The exemption granted as to any cotton mill, factory, or shipbuilding plant becoming entitled to its enjoyment, and as to the capital stock thereof, shall cease whenever the operation of such mill, factory, or plant for the purposes of its construction shall be abandoned.

Sec. 2069. To encourage the development of the various unused water powers of this state, the plants, and the property, business, and franchises, necessary for the production, transformation, and distribution of electric current, of any person, or firm, or of any corporation, organized for the purpose of developing hydro-electric power for the use of the public, shall, in consideration of the benefits to be derived by the public from the development and operation of such properties and plants, be exempt from state, county, and municipal property and privilege taxation of all description, either under general or local laws, until ten years after the beginning of the construction of any such plant. Nothing in this section shall be so construed as to exempt from taxation the lands upon which such plants are erected; nor shall this section be so construed as to exempt from taxation any of the property, business, or franchises of any hydro-electric power plant already developed.

Sec. 2070. To encourage the manufacture of calcium cyanamid (lime nitrogen) in this state, the plants, and the property and business necessary for the manufacture of the same, of any person, or firm, or of any corporation organized for the purpose of manufacturing calcium cyanamid (lime nitrogen), shall, in consideration of the benefit to be derived by the public from the manufacture of the same, be exempt from state, county, and municipal property and privilege taxation of all description, either under general or local laws, until ten years after the beginning of the construction of any such plant. Nothing in this section shall be so construed as to exempt from taxation lands upon which such plants are erected.

Sec. 2071. No license or taxes of any character shall be required by the state, county, or municipality from the Alabama Agricultural Association, or from those who conduct business under contract with it on its grounds during the time its annual fair is actually in progress.

Sec. 2072. The Alabama State Fair and Exhibit Association, and all persons, firms, or corporations who may conduct business with said association on its fair grounds in Jefferson county during the annual fairs of said association, are exempt from the payment of all state, county, and municipal taxes and licenses.

Sec. 2073. Any person, firm, or corporation who has heretofore patented and owns exclusively, or who has heretofore secured and owns exclusively, or shall hereafter patent and own exclusively, or shall hereafter secure and own exclusively, the patent right on any articles designed for the purpose of protecting human life and property, which article has not heretofore been manufactured for sale, shall be exempt for a period of ten years from August 9, 1907, from taxation upon all of its property which is devoted exclusively to the manufacture of such article and the manufactured products thereof, and patent rights, and the stock of the stockholders of such corporation shall be exempt from taxation for said period of ten years. (*Alabama Code, 1907, 1:841-46*)

ARIZONA

Constitution: art. 9, sec. 2. There shall be exempted from taxation all federal, state, county, and municipal property. Property of educational, charitable, and religious associations or institutions not used or held for profit may be exempted from taxation by law. Public debts, as evidenced by the bonds of Arizona, its counties, municipalities, or other subdivisions, shall also be exempt from taxation. There shall further be exempt from taxation, the property of widows, residents of this state, not exceeding the amount of one thousand dollars, where the total assessment of such widow does not exceed two thousand dollars. All property in the state not exempt under the laws of the United States or under this constitution, or exempted by law under the provisions of this section, shall be subject to taxation to be ascertained as provided by law. (*Arizona. Revised Statutes, 1913, p. 150*)

Statutes: sec. 4846. Nothing in this act shall be construed to require or permit double taxation, and all property of every kind and nature whatsoever, within this state, shall be subject to taxation, except:

1 All lands and lots of ground, with buildings, improvements, and structures thereon, belonging to the state or any municipal corporation, or to any county of the state, and all lands belonging to the United States, and all buildings and improvements belonging to the United States.

2 Public debts as evidenced by the bonds of Arizona, its counties, municipalities, or other subdivisions; court houses; jails, town halls.

council chambers, houses occupied by fire companies and their apparatus, and other structures and edifices owned by the public, and all squares and lots kept open for health or public use, or for ornament, belonging to any county, city, or town in this state; and public libraries, colleges, schoolhouses, and other buildings for the purpose of education, with their furniture, libraries, and all other equipments, and the lots or lands thereto appurtenant and used therewith, so long as the same shall be used for the purpose of education, and not used or held for profit; provided, that when any of the property mentioned in this subdivision is private property, from which a rent or valuable consideration is received for its use, the same shall be taxed as other property.

3 Hospitals, asylums, and poorhouses, owned by the public, and other charitable institutions for the relief of the indigent or afflicted, schools for the education of Indians exclusively, and the lots or lands thereto appurtenant, with their fixtures and equipments, and grounds and buildings belonging to agricultural societies, so long as the same shall be used for those purposes only, and not used or held for profit.

4 Churches, chapels, and other buildings for religious worship, with their furniture and equipments, and the lots of ground and improvements appurtenant thereto and used therewith; provided rent is not paid for such grounds, and so long as the said ground and improvements shall not be used or held for profit.

5 Cemeteries and graveyards set apart and used for the purpose of interring the dead, except such portions of such cemeteries or graveyards as are used or held for profit.

6 The property of widows, residents of this state, not to exceed the amount of one thousand dollars to any one family, where their total assessment does not exceed two thousand dollars. (*Arizona Revised Statutes, 1913, p. 1563-64*)

ARKANSAS

Constitution: art. 16, sec. 5. The following property shall be exempt from taxation: public property used exclusively for public purposes; churches used as such; cemeteries used exclusively as such; school buildings and apparatus; libraries and grounds used exclusively for school purposes, and buildings and grounds and materials used exclusively for public charity.

Sec. 6. All laws exempting property from taxation other than as provided in this constitution shall be void. (*Arkansas, Digest of the Statutes, 1904, p. 89*)

Statutes: sec. 6887. All property described in this section, to the extent herein limited, shall be exempt from taxation:

1 All public schoolhouses and houses used exclusively for public worship, and the grounds attached to such buildings necessary for the proper occupancy, use and enjoyment of the same, and not leased or otherwise used with a view to profit.

2 All public colleges, academies, all buildings connected with the same, and all houses connected with public institutions of learning not used with a view to profit. This provision shall not extend to leasehold estate, or to real property held under the authority of any college or university of learning in this state.

3 All lands used exclusively as graveyards, or grounds for burying the dead, except such as are held by any person, or persons, company or corporation, with a view to profit, or for the purpose of speculation in the sale thereof.

4 All property, whether real or personal, belonging exclusively to this state or the United States.

5 All buildings belonging to counties used for building courts, for jails or for county offices, with the grounds, not exceeding in any county ten acres, on which said buildings are erected.

6 All lands, houses, and other buildings belonging to any county, city or town used exclusively for the accommodation of the poor.

7 All buildings belonging to institutions of purely public charity, together with the land actually occupied by such institutions, not leased or otherwise used with a view to profit, and all moneys and credits appropriated solely to sustaining and belonging exclusively to such institutions.

8 All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe-keeping thereof, and for the meeting of fire companies, whether belonging to any town or to any fire company organized therein.

9 All market-houses, public squares, other public grounds, town and city houses or halls, owned and used exclusively for public purposes, and all works, machinery and fixtures belonging to any town, and used exclusively for conveying water to said town. (*Arkansas, Digest of the Statutes, 1904, p. 1436*)

CALIFORNIA

Constitution: art. 9, sec. 10. All property now or hereafter held in trust for the founding, maintenance, or benefit of the Leland Stanford Junior University, or of any department thereof, may be exempted by special act from state taxation, and all personal property so held, the Palo Alto farm as described in the endowment grant of the trustees of the university, and all other real property so held and used by the university for educational purposes exclusively, may be similarly exempted from county and municipal taxation.

Sec. 11. All property now or hereafter belonging to "The California School of Mechanical Arts," an institution founded and endowed by the late James Lick to educate males and females in the practical arts of life, and incorporated under the laws of the state of California, November 23, 1885, having its school buildings located in the city and county of San Francisco, shall be exempt from taxation. The trustees of said institution must annually report their proceedings and financial accounts to the governor. The legislature may modify, suspend, and revive at will the exemption from taxation herein given.

Sec. 12. All property now or hereafter belonging to the "California Academy of Sciences," an institution for the advancement of science and maintenance of a free museum, and chiefly endowed by the late James Lick, and incorporated under the laws of the state of California, January 16, 1871, having its buildings located in the city and county of San Francisco, shall be exempt from taxation. The trustees of said institution must annually report their proceedings and financial accounts to the governor. The legislature may modify, suspend, and revive at will the exemption from taxation herein given.

Sec. 13. All property now or hereafter belonging to the Cogswell Polytechnical College, an institution for the advancement of learning, incorporated under the laws of the state of California, and having its buildings located in the city and county of San Francisco, shall be exempt from taxation. The trustees of said institution must annually report their proceedings and financial accounts to the governor. The legislature may modify, suspend, and revive at will the exemption from taxation herein given.

Art. 13, sec. 1. Property used for free public libraries and free museums, growing crops, property used exclusively for public

schools, and such as may belong to the United States, this state, or to any county, city and county, or municipal corporation within this state shall be exempt from taxation, except such lands and the improvements thereon located outside of the county, city and county, or municipal corporation owning the same as were subject to taxation at the time of the acquisition of the same by said county, city and county, or municipal corporation; provided, that no improvements of any character whatever constructed by any county, city and county or municipal corporation shall be subject to taxation.

Sec. 1¼. The property to the amount of one thousand dollars of every resident in this state who has served in the army, navy, marine corps, or revenue marine service of the United States in time of war, and received an honorable discharge therefrom; or lacking such amount of property in his own name, so much of the property of the wife of any such person as shall be necessary to equal said amount; and property to the amount of one thousand dollars of the widow resident in this state, or if there be no such widow, of the widowed mother resident in this state, of every person who has so served and has died either during his term of service or after receiving honorable discharge from said service; and the property to the amount of one thousand dollars of pensioned widows, fathers, and mothers, resident in this state, of soldiers, sailors, and marines who served in the army, navy, or marine corps, or revenue marine service of the United States, shall be exempt from taxation; provided, that this exemption shall not apply to any person named herein owning property of the value of five thousand dollars or more, or where the wife of such soldier or sailor owns property of the value of five thousand dollars or more. No exemption shall be made under the provisions of this act of the property of a person who is not a legal resident of this state.

Sec. 1½. All buildings, and so much of the real property on which they are situated as may be required for the convenient use and occupation of said buildings, when the same are used solely and exclusively for religious worship shall be free from taxation; provided, that no building so used which may be rented for religious purposes and rent received by the owner therefor, shall be exempt from taxation.

Sec. 1¾. All bonds hereafter issued by the state of California, or by any county, city and county, municipal corporation, or district (including school, reclamation, and irrigation districts) within said state, shall be free and exempt from taxation.

Sec. 1a. Any educational institution of collegiate grade, within the state of California, not conducted for profit, shall hold exempt from taxation its buildings and equipment, its grounds within which its buildings are located, not exceeding one hundred acres in area, its securities and income used exclusively for the purposes of education.

Sec. 4. All vessels of more than fifty tons burden registered at any port in this state and engaged in the transportation of freight or passengers, shall be exempt from taxation except for state purposes, until and including the first day of January 1935. (*California, Statutes and Amendments to the Codes 1915, p. 37-38; 56-57*)

Statutes: sec. 3611. All buildings, and so much of the real property on which they are situated as may be required for the convenient use and occupation of said buildings, when the same are used solely and exclusively for religious worship, shall be free from taxation; provided, that no building so used which may be rented for religious purposes and rent received by the owner therefor shall be exempt from taxation. That any person claiming property to be exempt from taxation under this section shall make a return thereof to the assessor annually, the same as property is listed for taxation, and shall accompany the same by an affidavit showing that the building is used solely and exclusively for religious worship, and that the described portion of the real property claimed as exempt is required for the convenient use and occupation of such building, and that the same is not rented for religious purposes and rent received by the owner therefor. (*California. Kerr's Cyclopedic Codes, 1:885*)

Sec. 3613. 1 Any educational institution of collegiate grade, within the state of California, not conducted for profit, shall hold exempt from taxation its buildings and equipment, its grounds within which its buildings are located, not exceeding one hundred acres in area, its securities and income used exclusively for the purposes of education.

2 An educational institution of collegiate grade is deemed and defined to be an institution incorporated as a college or seminary of learning under the laws of this state, which requires for regular admission the completion of a four year high school course or its equivalent, and confers upon its graduates at least one academic or professional degree, based upon a course of at least four years in liberal arts and sciences, or upon a course of at least three years in professional studies, including law, theology, education, medicine,

dentistry, engineering, veterinary medicine, pharmacy, architecture, fine arts, commerce or journalism.

3 An educational institution not conducted for profit is deemed and defined to be an institution incorporated as a college or seminary of learning under the laws of this state conducted exclusively for scientific or educational purposes, no part of the net income of which inures to the benefit of any private stockholder, member or individual.

4 The grounds of an educational institution exempt from taxation under the provisions of section 1a of article 13 of the constitution, when the grounds of such educational institution within which its buildings are located exceed one hundred acres in area, shall be determined, located and selected by the assessor of the county or city and county in which said grounds are situated but said grounds need not be contiguous or in one tract.

5 The state board of equalization shall prescribe all procedure, affidavits and forms required to carry into effect the tax exemption of property specified in section 1a of article 13 of the constitution.

6 Any person or officer of an educational institution entitled to or applying for the exemption from taxation under section 1a of article 13 of the constitution shall make a return thereof to the assessor annually, the same as of property listed for taxation, and shall accompany the same by an affidavit showing that the educational institution is of collegiate grade and is not conducted for profit, that the grounds for which exemption is claimed are those within which its buildings are located and do not exceed one hundred acres in area and that the securities and income for which exemption is claimed are used exclusively for the purposes of education. Every such person or officer shall in addition give all information required and answer all questions contained in the forms and affidavits prescribed by the state board of equalization. Any false statement made or sworn to in such forms or affidavits shall constitute and be punishable as perjury.

7 Any assessor or deputy assessor may, in his discretion, require other or additional proof of the facts stated by such affiant before allowing the exemption claimed. Failure upon the part of any educational institution entitled to such exemption, to make affidavit or furnish evidence as required by this act, between the first Monday in March and the first Monday in July of each year, shall be deemed a waiver of such exemption by such educational institution. (*California. Statutes and Amendments to the Codes, 1915, p. 1216-17*)

Sec. 3617. . . . fruit and nut-bearing trees under four years of age, and grape vines under three years of age. (*California. Kerr's Cyclopaedia Codes*, 1:886)

Sec. 10. The cemetery lands and property of any association formed pursuant to this act shall be exempt from all public taxes, rates and assessments. (*California. General Laws 1915, act 549, p. 170*)

Sec. 66. The rights of way, ditches, flumes, pipe lines, dams, water rights, reservoirs, and other property of like character, belonging to any irrigation district, shall not be taxed for state and county or municipal purposes. (*California. General Laws 1915, p. 695*)

Sec. 55. The rights of way and works belonging to any protection district organized under this act shall not be taxed for state and county or municipal purposes. (*California. General Laws 1915, p. 1317*)

Sec. 30. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*California. General Laws 1915, p. 80*)

COLORADO

Constitution: art. 9, sec. 4. The property, real and personal, of the state, counties, cities, towns and other municipal corporations, and public libraries, shall be exempt from taxation.

Sec. 5. 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 general law.

Sec. 6. All laws exempting from taxation property other than that hereinbefore mentioned shall be void. (*Colorado. Mills Annotated Statutes 1912, 1:184*)

Statutes: sec. 3050. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*Colorado. Mills Annotated Statutes 1912, 1:1355*)

Sec. 3673. The title to property acquired under the provisions of this act shall vest in such drainage district, in its corporate name; said property shall be held by such district in trust for, and is hereby dedicated and set apart for, the uses and purposes set forth in this act, and shall be exempt from taxation, and the board of directors is hereby authorized and empowered to hold, use and acquire, manage, occupy and possess said property as herein provided. (*Colorado. Mills Annotated Statutes 1912, 1:1631*)

Sec. 6197. The following classes of property shall be exempt from taxation, to wit:

First. The property of the state, counties, cities, towns and other municipalities, and public libraries.

Second. Buildings used exclusively for religious worship, for schools or for strictly charitable purposes, with the grounds whereon the same are situated.

Third. Cemeteries not held or conducted for private or corporate profit.

Fourth. The household goods of every head of a family, to the value of two hundred dollars.

Fifth. Ditches, canals and flumes, owned and used by individuals or corporations, exclusively for irrigating lands of such individuals or corporations, or the individual members of such corporations, shall not be separately taxed so long as they shall be owned and used exclusively for such purpose.

Sec. 6198. Any building or house owned by church organization when used solely and exclusively as a residence or dwelling by the minister, preacher or priest actually serving as such and the necessary lot or parcel of ground therefor upon which the said building is situate, if the assessed valuation of the same shall not exceed three thousand dollars, shall be exempt from taxation; if the assessed valuation of such property is greater than three thousand dollars, then three thousand dollars of such assessed valuation shall be exempt from taxation.

Sec. 6199. That the increase in value of private lands caused by the planting of timber thereon, other than fruit trees and hedges shall not for a period of 30 years from the date of planting, be taken into account in assessing such lands for taxation; such exemption to apply to all lands heretofore or hereafter planted, except as hereinafter provided.

Sec. 6200. In the event that any of such timber shall, prior to the expiration of the 30 years, become sufficiently mature to be

suitable for economic use, then the increase of value caused by that so maturing shall be taken into account in assessing the land for taxation thereafter.

Sec. 6201. That all ditches used for the purpose of irrigation, and that only where the water is not sold for the purpose of deriving a revenue therefrom, be and the same are hereby declared free from all taxation, whether for state, county or municipal purposes.

[NOTE. By various acts the property of the United States is exempt from taxation.]

(*Colorado. Mills Annotated Statutes, 1912, 2:2599-2600*)

CONNECTICUT

Constitution: No constitutional exemption clause.

Statutes: sec. 1. Section 2315 of the general statutes as amended by chapter 44 of the public acts of 1913 is hereby amended to read as follows: The following property shall be exempt from taxation: all property belonging to the United States, or this state; buildings, with their appurtenances, belonging to any county, town, city, or borough; buildings or portions of buildings exclusively occupied as colleges, academies, churches, public schoolhouses, or infirmaries, with the land appurtenant to such infirmaries; parsonages of any ecclesiastical society to the value of five thousand dollars, while used solely as such; non-income-producing buildings and land on which they stand, to the value of one thousand dollars, owned by any church in this state and located on land owned by any incorporated camp meeting association; buildings belonging to and used exclusively for scientific, literary, benevolent, or ecclesiastical societies, not including any real estate conveyed by any ecclesiastical society or public or charitable institution without reserving an annual income or rent or by a conveyance intended to be a perpetual alienation, and not including any real estate of any educational, benevolent, or ecclesiastical corporation or association, whether held in the name of such corporation or association or by any person or persons in trust for such corporation or association, which is leased or used for other purposes than the specific purposes of such corporation or association, nor including lands granted and given for the maintenance of the ministry of the gospel while leased; all lands used exclusively for cemetery purposes; the property to the amount of three thousand dollars of any pensioned soldier, sailor, or marine of the United States, who, while in service, lost a leg or

arm, or suffered disabilities which by the rules of the United States pension office are considered equivalent to such loss; the property to the amount of three thousand dollars of any person who, by reason of blindness, is unable by his labor to support himself and family; the property to the amount of one thousand dollars of every resident of this state who has served in the army, navy, marine corps, or revenue marine service of the United States in time of war, and received an honorable discharge therefrom; or, lacking such amount of property in his own name, so much of the property of the wife of any such person as shall be necessary to equal said amount; and property to the amount of one thousand dollars of the widow resident of this state, or, if there be no such widow, of the widowed mother resident of this state, of every person who has so served and has died either during his term of service or after receiving honorable discharge from said service; the property to the amount of one thousand dollars of every resident of this state who has served in the army, navy, marine corps, or revenue marine service of the United States in time of war and received an honorable discharge therefrom, or who, being a veteran of any war and retired from the navy, marine corps, or revenue marine service after thirty years of service on account of having reached the age limit prescribed by law or from mental or physical disability; and property to the amount of one thousand dollars of pensioned widows, fathers, and mothers, resident of this state, of soldiers, sailors, and marines who served in the army, navy, or marine corps, or revenue marine service of the United States; wearing apparel of every person and family, not including watches and jewelry of any kind exceeding twenty-five dollars in value; household furniture, used by and belonging to any family, to the value of five hundred dollars; farming tools, actually and exclusively used in the business of farming upon any farm, not exceeding in value two hundred dollars; the produce of a farm, while owned and held by the producer, actually grown, growing, or produced during the season next preceding the time of listing, including colts, calves, and lambs; fuel and provisions for the use of any family; swine to the value of fifty dollars; poultry to the value of twenty-five dollars; sheep and Angora goats owned and kept in this state to the value of one hundred dollars; cash not exceeding one hundred dollars; private libraries and books, not exceeding two hundred dollars in value, and all public libraries; all musical instruments, not exceeding in value twenty-five dollars; all musical instruments used exclusively

by churches; all fire engines, and other implements, used for the extinguishment of fires, with the buildings used exclusively for the safe-keeping thereof; the tools of a mechanic, actually used by himself in his trade, to the value of two hundred dollars; any horse used on parade in the performance of military service by the owner, his son, ward, or apprentice; all fishing apparatus, actually used by any person or company, to the value of two hundred dollars; the stock or property of every incorporated agricultural society, except as provided by chapter 171 of the public acts of 1915; the stock or securities issued by any ecclesiastical society, to raise funds for the erection, alteration, or repair of any church edifice, but only to the amount of the actual cost of such erection, alteration, or repair; all property of any hospital society which is supported wholly or in part by state appropriations; all moneys or funds received and accumulated by grand army posts in the state of Connecticut, from donations, bequests, and collections for charitable purposes, or which may hereafter be received by grand army posts for charitable purposes; bonds of the state of Connecticut issued pursuant to any act which provides for exemption from taxation; bonds in the hands of the holders thereof, issued by any town or city in aid of the construction of the railroads of the Connecticut Western Railroad Company, the New Haven, Middletown, and Willimantic Railroad Company, the Shepaug Valley Railroad Company, the Connecticut Valley Railroad Company, the Connecticut Central Railroad Company, or either of them, to provide or raise money to pay for stock of any of said companies subscribed for by such town or city. When any town or city in this state shall have issued bonds under the provisions of the general statutes for the purpose of redeeming or providing a fund to redeem its bonds originally issued in aid of the construction of any railroad, and which were exempt from taxation, or for redeeming or providing a fund to redeem any reissue of the same, such bonds, and the amount invested therein, shall be exempt from taxation in the hands of the holders thereof in the same manner and to the same extent as the original bonds, and the amounts invested therein, and no direct, indirect, or franchise tax shall be assessed thereon.

Sec. 2. All property exempted from taxation under the provisions of any special act, or by town vote, shall be valued annually by the assessors of the town in which such property is located in the same manner as other property, and such valuations shall be added by the assessors to the abstract book.

Sec. 3. The total of such valuations and the aggregate of taxes which would have been received in each year on such valuations if such properties had been taxed locally, shall be sent to the tax commissioner as a part of the return required to be made to him in each year by the town clerk or town treasurer for the purposes of a state tax.

Sec. 4. Such valuation or taxes, as the case may be, shall be included in the computation of the amount of the state tax to be paid by each such town. (*Connecticut. Public Acts 1915, p. 2215-17*)

Sec. 2316. The exemptions given in section 2315 to soldiers, sailors, and marines, and their wives, widows, fathers, and mothers, and to blind persons, shall first be made in the town in which the person entitled thereto resides, and any person asking such exemption in any other town shall make oath before, or forward his or her affidavit to, the assessors of such town, deposing that such exemptions, if allowed, will not, together with any other exemptions which may have been granted under section 2315, exceed the amount of exemption thereby allowed to such person. The assessors of each town shall annually make a certified list of all persons resident in such town, who are found to be entitled to exemption under the provisions of section 2315, which list shall be filed in the town clerk's office, and shall be *prima facie* evidence that such persons are entitled to such exemption so long as they reside in said town; but such assessors may at any time require any such person to appear before them for the purpose of furnishing additional evidence.

Sec. 2317. The funds and estate which have been or may be granted, provided by the state, or given by any person or persons to the president and fellows of Yale University, the board of trustees of the Sheffield Scientific School, Trinity College, or Wesleyan University, and by them respectively invested and held for the use of such institutions, shall, with the income thereof, remain exempt from taxation; provided, however, that neither of said corporations shall ever hold in this state real estate free from taxation, affording an annual income of more than six thousand dollars.

Sec. 2318. Any church or ecclesiastical society in this state may have and hold exempt from taxation personal property consisting of bonds, mortgages, or funds invested, to an amount not exceeding in value the sum of ten thousand dollars; provided that such personal property shall be held solely for the uses of such society, and the revenues derived therefrom shall be used exclusively for

the maintenance of public worship and the ordinary expenses incident thereto; and provided that such society shall not have and hold property exceeding in value twenty thousand dollars in personal or real estate which is exempt from taxation, otherwise than by virtue of the provisions of this section.

Sec. 2320. When any person shall plant land not theretofore woodland, the actual value of which at the time of planting shall not exceed twenty-five dollars per acre, to timber trees of any of the following kinds, to wit: chestnut, hickory, ash, white oak, sugar maple, European larch, white pine, black walnut, tulip, or spruce, not less in number than twelve hundred to the acre, and such plantation of trees shall have grown to an average height of six feet, the owner of such plantation may appear before the board of relief of the town in which such plantation is located, and, on proving a compliance with the conditions herein, such plantation of trees shall be exempt from taxation of any kind for a period of twenty years next thereafter.

Sec. 2321. Land owned or taken by any municipal corporation for the purpose of creating or furnishing a supply of water for its use or benefit shall be exempt from taxation, when the inhabitants of the town in which said land is situated have the right to the use of and do actually use such water supply upon the same terms and conditions as the inhabitants of such municipal corporation; but otherwise said land shall be liable to taxation, and shall be set in the list in the town in which such land is situated, to the corporation owning or controlling such water supply, at a valuation which would be fair for said land, if used for agricultural purposes. (*Connecticut. General Statutes, Revision of 1902, p. 602-3*)

Sec. 1. The property of any incorporated agricultural society shall not be exempt from taxation, as provided in section 2315 of the general statutes as amended by chapter 44 of the public acts of 1913, during the four years succeeding the declaration or payment of any dividend to its stockholders or members. (*Connecticut. Public Acts 1915, ch. 171*)

Sec. 1. That portion of the provisions of any act which provides for the exemption from taxation of bonds or other evidences of indebtedness of any municipal corporation or subdivision thereof is hereby repealed.

Sec. 2. The provisions of this act shall not be construed to affect any issue of bonds, or part thereof, authorized by any town, city, or borough at the time of the passage of this act. (*Connecticut. Public Acts 1915, p. 1968*).

DELAWARE

Constitution: art. 8, sec. 1. All taxes shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws, but the general assembly may by general laws exempt from taxation such property as in the opinion of the general assembly will best promote the public welfare. (*Delaware. Revised Code 1915, p. 65*)

Art. 10, sec. 3. No portion of any fund now existing, or which may hereafter be appropriated, or raised by tax, for educational purposes, shall be appropriated to, or used by, or in aid of any sectarian, church or denominational school; provided that all real or personal property used for school purposes, where the tuition is free, shall be exempt from taxation and assessment for public purposes. (*Delaware. Revised Code 1915, p. 67*)

Statutes: sec. 1098. All real and personal property, not belonging to this state, or the United States, or any county of this state, or any church or religious society, and not held by way of investment, or any college or school and used for educational or school purposes, or any corporation created for charitable purposes and not held by way of investment, except as otherwise provided, shall be liable to taxation and assessment for public purposes.

Burial lots and lands of cemeteries and cemetery companies laid out and devoted to cemetery purposes shall not be subject to taxation.

Legacies for religious, charitable or educational purposes shall not be subject to taxation.

Any and all property and all gifts, devises, bequests and legacies in any manner given to The Trustees of the Home for Friendless and Destitute Children, Sarah Ann White Home for Aged and Infirm Colored Persons and Sunday Breakfast Mission, are exempt from all taxes, assessments and abatements whatsoever for state, county, municipal or other purposes so long as the same are held or used for the charitable or religious purposes for which the said corporations were instituted.

All the real estate owned and used by the Associated Charities of the city of Wilmington is exempt from all taxation for county and municipal purposes.

The estate, real and personal, of Delaware Industrial School for Girls and Ferris Industrial School, and for the purpose of their incorporation, shall be free from state, county and city tax.

All the lands, tenements, hereditaments and personal estate of The Florence Crittenton Home of the State of Delaware are exempt from state, county and municipal taxes.

Lands, tenements and property, not exceeding in value in any one instance the sum of twenty-five thousand dollars, of all incorporated homes or houses of refuge for reformed women maintained by charity in this state, are exempt from all county and state taxation.

Lands and tenements to the value of fifteen thousand dollars owned by any corporation or association maintaining charitable homes for incurables, are exempt from all taxes, assessments, burdens or impositions whatsoever for county purposes.

Lands and tenements to the value of twenty-five thousand dollars, owned by any corporation or association maintained by charity in this state, and used wholly or in part as day nurseries for babies or by nonsectarian, charitable Young Women's Christian Associations, are exempt from all taxes, assessments, burdens or impositions for county purposes.

Lands, tenements and property, not exceeding in value in any one instance the sum of ten thousand dollars, of all incorporated homes or associations maintained by charity for the use of the deaconesses of any church in this state, shall be exempt from all taxes, assessments, burdens or impositions for county and municipal purposes.

The lands, tenements and property of The Delaware Commission for the Blind shall be exempt from any and all state, county and municipal taxes, during such time and to the extent that such lands, tenements and property shall be actually used by said commission in its work for the blind of this state; provided that said exemption shall not apply to any lands, tenements and property owned by said commission as investments, and not actually used by said commission in its work.

Lands, tenements and property of all corporations of this state, incorporated, organized and carried on for the purpose of settlement work, and maintained in whole or in part by charity, are exempt from any and all state, county and municipal taxes, during such time and to the extent that such lands, tenements and property shall be actually used by such corporations in such settlement work, provided that said exemption shall not apply to any lands, tenements and property owned by such corporations as investments and not actually used by such corporations in such settlement work.

Property located in the state of Delaware used for soldiers' rest rooms is exempt from the payment of any taxes whatsoever so long as said property shall be used for such purpose.

Lands and tenements and the buildings and improvements thereof, to the value of ten thousand dollars, owned by any incorporated fraternity, established by the students of and in connection with any college in this state, and used by said fraternity and not held as an investment, are exempt from all taxes or assessments for county or municipal purposes.

All bonds of the city of Wilmington are exempt from taxation under any law of this state; no county tax shall be collected from any person holding the bonds of said city for or on account of said bonds.

The real estate of any person or persons or body corporate within the limits of the city of New Castle, not exceeding five acres, upon which any manufacturing or other industrial improvements for the employment of labor shall be erected after the twenty-fifth day of March, 1879, or any real estate on which any buildings were, prior to said date, erected, and which, after said date, shall be used for any manufacturing or industrial pursuit as aforesaid not before prosecuted or carried on there, is exempt for a period of ten years after the same shall be first assessable, from assessment or taxation for state, county or municipal purposes.

The real estate of any person or persons or body corporate within the limits of the city of Delaware City, not exceeding five acres, upon which any manufacturing or other industrial improvements for the employment of labor shall be erected after the thirty-first day of March 1887, or any real estate upon which any buildings were prior to said date erected, and which, after said date, shall be used for any manufacturing or industrial pursuit as aforesaid not before prosecuted or carried on there, is exempt, for a period of ten years after the same shall be first assessable, from assessment or taxation for state, county or municipal purposes.

The real estate of any person or persons or body corporate within the limits of the town of Newport, or adjacent thereto, and each thereof, between the Wilmington and Newport turnpike and Christina river so far as the road leading to and through the land known as Conrad's marsh, but not exceeding five acres for any one owner, upon which any manufacturing or other industrial improvements for the employment of labor shall be erected after the first day of April 1889, or any real estate upon which any buildings were, prior to said date, erected, and which, after said date, shall be used for any manufacturing or industrial pursuit as aforesaid not before prosecuted or carried on there, is exempt, for a period of ten years

after the same shall be first assessable, from assessment or taxation for state, county or municipal purposes.

All unimproved marsh land lying adjacent to the Delaware bay or any of its tributaries within this state that were not assessed, on the eighth day of April 1881, at more than two dollars per acre, when purchased and located upon by colonies of immigrants composed of ten or more families, are exempt from the assessment and payment of state and county taxes for a period of ten years from and after the date of first purchase and occupancy.

After the library and reading room of the Wilmington Institute shall have been made free in accordance with the provisions of 19 Delaware Laws, chapter 734, the property of said institute used by or for the benefit of the library and reading room shall be exempt from all taxes imposed by authority of the state of Delaware.

All property, real or personal, vested in the board of education in Wilmington shall be exempt from all kinds of taxes.

All land and property which shall be held, laid out, and used for maintaining any public park for the use of the citizens of Wilmington and its vicinity, or which shall be purchased or acquired for such use or purpose, shall be forever free from state, county and city taxation so long as used for such purpose.

The real estate of any person or persons, or body corporate, within the limits of the portions of the second, eighth and ninth wards of the city of Wilmington, hereinafter described, upon which any manufactory or other industrial improvements for the employment of labor is now or may hereafter be erected after the third day of March A. D. 1881, shall be exempt for a period of ten years after the same shall thereafter have been erected and be first assessable from assessment and taxation for state, county or municipal purposes. The said exemption shall apply only to the land occupied by such manufacturing or other industrial improvements and necessary to their operation.

Provisions necessary for the use and consumption of the owner and his family for the year (not including live stock), farming utensils, and working tools of mechanics, or manufacturers, constantly employed in their business, the implements of a person's trade, or profession, stock on hand of a manufacturer or tradesman, except as by law otherwise provided, household furniture other than plate, grain and other produce of land, wearing apparel, ready money, bonds and other securities for money, goods, wares and merchandise imported, and vessels trading from any part of this state, shall be exempted from assessment. (*Delaware. Revised Code 1915, p. 501-6*)

FLORIDA

Constitution: art. 9, sec. 1. The legislature shall provide for a uniform and equal rate of taxation, and shall prescribe such regulations as shall secure a just valuation of all property, both real and personal, excepting such property as may be exempted by law for municipal, educational, literary, scientific, religious or charitable purposes.

Art. 9, sec. 9. There shall be exempt from taxation property to the value of five hundred dollars to every widow that has a family dependent on her for support, and to every person who is a bona fide resident of the state and has lost a limb or been disabled in war or by misfortune. (*Adopted Nov. 7, 1916*)

Art. 16, sec. 16. The property of all corporations, except the property of a corporation which shall construct a ship or barge canal across the peninsula of Florida, if the legislature should so enact, whether heretofore or hereafter incorporated, shall be subject to taxation unless such property be held and used exclusively for religious, scientific, municipal, educational, literary or charitable purposes. (*Florida. Compiled Laws Annotated 1914, 1:84, 88, 105*)

Statutes: sec. 4. The following property shall be exempt from taxation: first, all property, real and personal, of the United States, and of this state.

Second, all public property of the several counties, cities, villages, towns and school districts in this state, used or intended for public purposes, including both real and personal property of all fire, hose and hook and ladder companies, except lands sold for taxes for the use of any counties, cities, villages, towns or school districts.

Third, such property of educational, literary, benevolent, charitable and scientific institutions within this state as shall be actually occupied and used by them solely for the purpose for which they have been or may be organized, but property of such institutions which is rented wholly or in part and the rents, issues and profits only used by such institutions shall not be exempt from taxation, nor shall any property held by them as an investment or for speculation be exempt from taxation. Provided, that this section shall not be construed to apply to the lower stories of charitable or benevolent institutions, necessarily using the upper stories of their lodge rooms and who rent the ground floor of such buildings, using said rents, issues and profits for the benefit of such charitable and

benevolent purposes, or to the ground floor of public libraries, the rents, issues and profits of said ground floor being used for the benefit of said libraries.

Fourth, all houses of public worship and the lots on which they are situated, and all pews or steps and furniture therein, every parsonage and all burying grounds not owned or held by individuals or corporations for speculative purposes, tombs and right of burial; but any building being a house of worship which shall be rented or hired for any other purpose except for schools or places of worship shall be taxed the same as any other property.

Fifth, all public libraries and real and personal property belonging to and connected with the same, consisting of the library itself and all real and personal property held for the actual use and occupation of such library only, and not for rent, profit or speculation.

Sixth, all property, real and personal, held by and belonging to any agricultural society in this state, and used exclusively for the meetings or exhibitions of such society, which now is or may hereafter be lawfully organized in pursuance of law.

Seventh, there shall be exempt from taxation property to the value of two hundred dollars in the county in which she resides, to every widow dependent upon her own exertions, and to every person who has lost a limb or been disabled in war or by misfortune, and dependent upon their own exertions to that extent that disqualifies him or her from the performance of manual labor. (*Florida. Compiled Laws Annotated 1914, 1:182-83*)

Sec. 431a. That all property of Young Men's Christian Associations within this state, which shall be actually occupied and used by them for the purposes only for which they have been or may be organized, shall be exempted from taxation. (*Florida. Compiled Laws Annotated 1914, 1:183*)

Sec. 609. All bonds issued under the act of February 16, 1885, entitled "An act to provide for the issue of bonds in exchange for the bonds of the state of Florida belonging to the common school fund, and seminary fund, and agricultural college fund of this state," shall have the same validity as the bonds of the state in exchange for which they were issued, and shall stand in place thereof as provided in said act.

Sec. 610. The bonds mentioned in the preceding section shall not be subject to any tax whatever, state, county, or municipal. (*Florida. Compiled Laws Annotated 1914, 1:268*)

Sec. 1048j. The property of such library shall be exempt from execution and shall also be exempt from taxation as other public property. (*Florida. Compiled Laws Annotated 1914, 1:510*)

Sec. 2779a. . . . Bonds or other securities deposited with the state treasurer by any company under this act (fire insurance companies' bonds) shall not, on account of such bonds being in the state, be subject to taxation, but shall be held exclusively and solely for the protection of the policy holders. (*Florida. Compiled Laws Annotated 1914, 2:1453*)

GEORGIA

Constitution: art. 7, par. 2. The general assembly may, by law, exempt from taxation all public property; places of religious worship or burial; all institutions of purely public charity; all buildings erected for and used as a college, incorporated academy, or other seminary of learning; the real and personal estate of any public library, and that of any other literary association, used by or connected with such library; all books and philosophical apparatus; and all paintings and statuary of any company or association, kept in a public hall, and not held as merchandise or for purposes of sale or gain. Provided, the property so exempted be not used for purposes of private or corporate profit or income.

The general assembly shall further have power to exempt from taxation farm products, including baled cotton, grown in this state and remaining in the hands of the producer, but not longer than for the year next after their production.

Art. 7, par. 4. All laws exempting property from taxation, other than the property herein enumerated, shall be void. (*Georgia. Park's Annotated Code 1914, 5:4593, 4596*)

Statutes: sec. 998. The following described property shall be exempt from taxation, to wit: All public property, places of religious worship, and places of burial; all institutions of purely public charity; all buildings erected for and used as a college, incorporated academy, or other seminary of learning; the real and personal estate of any public library, and that of any other literary association, used by or connected with such library; all books, philosophical apparatus, paintings, and statuary of any company or association, kept in a public hall, and not held as merchandise or for purposes of sale or gain; provided the above-described property so exempted be not used for purposes of private or corporate profit or income; and all laws exempting property from taxation, other than the property herein enumerated, shall be void.

Sec. 998 (a). All farm products, including baled cotton grown in this state and remaining in the hands of the producer but not longer than for the year next after their production, shall be exempt from taxation.

Sec. 999. When any person residing in or out of this state is the proprietor of any toll bridge, or bridge on which toll may be lawfully charged in this state, such bridge shall be considered and treated as public property, and exempt from taxation whenever and so long as the proprietor shall allow it to be used absolutely and entirely as a free bridge, and shall keep the same in good repair and safe condition for the free use of the public.

Sec. 1000. No county authority shall exempt from taxation any manufactory, industry, enterprise, or any property of any kind not now exempt by law.

Sec. 1517. Each and every lot or parcel of land which has been, or may be hereafter, obtained by any county board of education for the use of common schools, together with any school building erected thereon, and all school furniture, shall be exempt from all taxes, and from levy and sale under any execution or other writ or order in the nature of an execution; provided, the lot of land so exempted shall not exceed four acres, and if there be any excess over that number of acres, then that portion not to exceed four acres, most convenient for school purposes, shall be exempt as aforesaid, the exempted portion to be set off by order of the county board. (*Georgia. Park's Annotated Code 1914, 1:458-61, 635*)

IDAHO

Constitution: art. 7, sec. 2. The legislature may exempt a limited amount of improvements upon land from taxation.

Sec. 4. The property of the United States, the state, counties, towns, cities and other municipal corporations and public libraries shall be exempt from taxation.

Sec. 5. the legislature may allow such exemptions from time to time as shall seem necessary and just, and all existing exemptions provided by the laws of the territory shall continue until changed by the legislature of the state. (*Idaho. Revised Code, 1908, 1:108*)

Statutes: sec. 4. The following property is exempted from taxation; provided, that the total amount of all exemptions allowed to any one family under subdivision D, G, H, I, and J of this section

shall not exceed one thousand dollars; and, provided, further, that no deduction shall be made in the assessment of the share of capital stock of any corporation or association for exemptions claimed under said subdivisions:

A Property belonging to the United States, this state, or to any county or municipal corporation or school district within this state.

B Property belonging to any religious corporation or society of this state, used exclusively for and in connection with public worship, and any parsonage belonging to such corporation or society and occupied as such.

C Property belonging to any fraternal, benevolent or charitable corporation or society of this state, used exclusively for the purposes for which such corporation or society was organized.

D Property belonging to fatherless children under the age of eighteen years, honorably discharged soldiers and sailors who served in the army or navy of the United States during the War of the Rebellion, and widows, not to exceed the amount of one thousand dollars in value to any one family, when the total valuation of the property of such family does not exceed five thousand dollars: provided, that such property owner or owners are residents of this state, and that such exemption is claimed in the manner provided for in the following section.

E Growing crops, fruits and nut-bearing trees and grape vines, except as the value of the land may be increased on account of said trees and vines growing thereon; provided, that nothing herein contained shall be construed to exempt standing timber or nursery stock under this subdivision.

G All private libraries to the amount of four hundred dollars in value when the value thereof does not exceed one thousand dollars: provided, that the owners thereof are residents of this state, and that such exemptions are claimed in the manner provided for in the following section.

H Surgical and scientific instruments of physicians, surgeons and other professional men to the amount of four hundred dollars in value when the value thereof does not exceed one thousand dollars: provided, that the owners thereof are residents of this state, and that such exemptions are claimed in the manner provided for in the following section.

I Tools of mechanics, miners and prospectors, and the tools, farming implements and machinery of farmers, including harness and wagons, to the amount of four hundred dollars in value when

the value thereof does not exceed one thousand dollars; provided, that the owners thereof are residents of this state, and that such exemptions are claimed in the manner provided for in the following section.

J Household goods and furniture, sewing machines, musical instruments, wearing apparel and jewelry in actual use in the private home or on the person of the owner, to the amount of four hundred dollars in value when the value thereof does not exceed one thousand dollars; provided, that the owners thereof are residents of this state, and that such exemptions are claimed in the manner provided for in the following section.

K Possessory rights to public lands.

M Mining claims not patented.

N Irrigation canals and ditches and water rights appurtenant thereto when no water is sold or rented from any such canal or ditch, only to the extent that the water conveyed by such canal or ditch is used to irrigate lands within this state; provided, that in case any water be sold or rented from any such canal or ditch to irrigate lands within this state, then, and in that event, such canal or ditch shall be assessed for taxation to the extent that such water is so sold or rented.

O Hospitals, with their furniture and equipment, used for benevolent purposes, with the ground appurtenant thereto and used therewith, from which no profit is derived.

P All property used exclusively for school or educational purposes, from which no profit is derived, and all property from which no profit or rental is derived and which is held or used exclusively for endowment, building or maintenance purposes of schools or educational institutions.

Q All public cemeteries.

R Cooperative telephone lines from which no profit is derived, or upon or over which no fees or tolls are charged or collected.

S All public libraries.

Sec. 5. Property exempted from taxation under the preceding section shall not be listed or assessed, except property exempted under subdivision D, G, H, I and J, which shall be listed and assessed as other property, and all parties claiming exemptions under said subdivisions shall, on or before the fourth Monday of June of each year, or on the day of assessment, file with the assessor sworn claims for such exemption upon blanks to be furnished by the assessor upon demand, setting forth all the facts in the matter and the grounds for exemption and description of all the property

affected, and the assessor must deliver such sworn claims for exemption to the clerk of the board of county commissioners at the same time that he delivers to said clerk the completed assessment roll in which such exempt property is listed. (*Idaho. Session Laws 1915, p. 190-92*)

Sec. 1. That all live stock consisting of cattle, horses, sheep and hogs that are fed for the market within the state of Idaho, which are sold on the market after being fed from the products of the farm between the 1st day of January and the 1st day of May of any year, shall be exempt from taxation except for the portion of the year such live stock shall be so fed and fitted for the market; provided, however, that in case such live stock shall not be shipped out of the state or sold and put upon the local market and butchered within the state prior to May 1 of such year, the owner thereof shall pay taxes thereon for the full year.

Sec. 2. That before the sale of such live stock after being so fed and fattened for market, as provided in section 1 of this act, the owner thereof shall immediately notify the assessor of the county where such live stock is kept for assessment and taxation.

Sec. 3. That no period of assessment and taxation for such live stock shall be for less than one month; and provided further that any fraction of a month that such live stock may remain within said state before shipment out of the state, or before being butchered within said state, as by this act provided, shall be counted as a full month for the purposes of assessment and taxation.

Sec. 4. Nothing in this act shall be construed to permit any live stock within the state to escape taxation for the full time it remains within the state. (*Idaho. Session Laws 1915, p. 120-21*).

ILLINOIS

Constitution: art. 9, sec. 3. The property of the state, counties, and other municipal corporations, both real and personal, and such other property as may be used exclusively for agricultural and horticultural societies, for school, religious, cemetery and charitable purposes, may be exempted from taxation; but such exemption shall be only by general law. (*Illinois. Revised Statutes, 1915-1916, p. 69*)

Statutes: sec. 2. All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say:

First. All lands donated by the United States for school purposes, not sold or leased; all property of schools, including the

real estate on which the schools are located, not leased by such schools or otherwise used with a view to profit.

Second. All property used exclusively for religious purposes, or used exclusively for school and religious purposes or for orphanages and not leased or otherwise used with a view to profit.

Third. All lands used exclusively as graveyards or grounds for burying the dead.

Fourth. All unentered government lands; all public buildings or structures of whatsoever kind, and the contents thereof, and the land on which the same are located belonging to the United States.

Fifth. All property of every kind belonging to the state of Illinois.

Sixth. All property belonging to any county, town, village, or city used exclusively for the maintenance of the poor; all swamp or overflowed lands belonging to any county, so long as the same remain unsold by such county; all public buildings belonging to any county, township, city or incorporated town, with the ground on which such buildings are erected, not exceeding in any case ten acres.

Seventh. All property of institutions of public charity, all property of beneficent and charitable organizations, whether incorporated in this or in any other state or the United States and all property of the old peoples' homes when such property is actually and exclusively used for such charitable or beneficent purposes, and not leased or otherwise used with a view to profit; and all free public libraries.

Eighth. All fire engines or other implements used for the extinguishment of fires, with the buildings used exclusively for the safekeeping thereof, and the lot of reasonable size on which the building is located, when belonging to any city, village or town.

Ninth. All market houses, public squares or other public grounds used exclusively for public purposes; all works, machinery and fixtures belonging exclusively to any town, village or city, used exclusively for conveying water to such town, village or city; all works, machinery and fixtures of drainage districts, when used exclusively for pumping water from the ditches and drains of such district for drainage purposes.

Tenth. All property which may be used exclusively by societies for agricultural, horticultural, mechanical and philosophical purposes, and not for pecuniary profit. (*Illinois. Revised Statutes, 1915-1916, p. 2159-60*)

INDIANA

Constitution: art. 10, sec. 1. The general assembly shall provide, by law, for a uniform and equal rate of assessment and taxation; and shall prescribe such regulations as shall secure a just valuation for taxation of all property, both real and personal, excepting such only, for municipal, educational, literary, scientific, religious, or charitable purposes, as may be especially exempted by law. (*Indiana. Burn's Annotated Statutes, 1914, 1:119*)

Statutes: sec. 10,144. The following property shall be exempt from taxation:

First. The property of the United States and of this state.

Second. The property of any county, city, town or township.

Third. All lands granted for the use of the common schools, so long as the same shall remain unsold.

Fourth. The personal property and real estate of every manual-labor school or college incorporated within this state when used or occupied for the purpose for which it was incorporated, such real estate not to exceed three hundred and twenty acres.

Fifth. Every building used and set apart for educational, literary, scientific or charitable purposes by any institution, or by any individual or individuals, association or incorporation, or used for the same purpose by any town, township, city or county, and the tract of land on which such building is situate; also the lands purchased with the bona fide intention of erecting buildings for such use thereon, not exceeding forty acres; also the personal property, endowment funds and interest thereon, belonging to any institution, town, township, city or county, and connected with, used or set apart for any of the purposes aforesaid.

Sixth. Every building used for religious worship, and the pews and furniture within the same, and also the parsonage belonging thereto and occupied as such, and the land whereon said building or buildings are situate, not exceeding ten acres when owned by a church or religious society, or in trust for its use; also every cemetery.

Sec. 10,145. If all or any part, parcel or portion of any tract or lot of land, or any buildings or personal property enumerated in the preceding section as exempt from taxation, shall be used or occupied for any other purpose or purposes than those recited in said section, by reason whereof they are exempted from taxation, such property, part, parcel or portion shall be subject to taxation

so long as the same shall not be set apart or used exclusively for some one of the purposes specified in said enumeration.

Sec. 10,146a. That any parcel or tract of land, not exceeding one acre, and improvements thereon, owned by any church and used exclusively by it as a dormitory for the students of any university belonging to this state, shall be exempt from taxation for all purposes, and such property is hereby declared to be property for educational purposes: provided, that the provisions of this act shall not apply to any such dormitory property connected with a university which maintains a dormitory: provided, that this section shall not be construed to exempt such property from special assessments.

Sec. 10,148. That it shall be unlawful for any state, county or municipal officer to assess, place upon any tax-duplicate, advertise or offer for sale or sell for purported assessments thereon, any land in Indiana included within a grant to any member of the Miami tribe of Indians made by the United States under a treaty with such tribe from lands in such treaty ceded by said tribe: provided, the then owner of such land is not a citizen of the United States and is a descendant or member of the family of such grantee, and that such grantee was, by treaty between the United States and such tribe, permitted to remain with his family in Indiana when said tribe removed from the state, and that such owner or his ancestors, subsequent to the removal of said tribe from Indiana, was, in said state, enumerated and paid by the United States as a member of said tribe, and that such lands have not been in the adverse possession of any person not a member of said tribe and descendant of said original grantee under a conveyance executed by such an owner.

Sec. 10,150. That any part, parcel or tract of land not exceeding one (1) acre, and the improvements thereon, and all personal property, owned by any Greek-letter fraternity, which is connected with any college, university, or other institution of learning, and under the supervision thereof, and which is used exclusively by such Greek-letter fraternity to carry out the purposes of such organizations, shall be exempt from taxation.

Sec. 10,151. That when any literary, scientific, benevolent, or charitable institution is the specific or residuary legatee of any devise or bequest, any money or choses in action going to or belonging to any of said institutions, shall not, while the same was in the hands of the executors, be liable to taxation, and no taxes shall be collected thereon for the year 1881, or any preceding year,

but the same shall be taken and deemed to have been exempt from taxation.

Sec. 10,151a. That when any money or property is given by will, or otherwise, to any executor or other trustee to be by him used and applied for the use and benefit of any municipal, educational, literary, scientific, religious or charitable purpose within the state of Indiana, and the money or property, if it had been given directly for any such purpose, would not be subject to taxation under existing laws, then and in all such cases, such money or property shall be exempt from all taxation while in the hands of such executor or other trustee: provided, he shall be diligently and in good faith endeavoring to carry out the provisions of the will or other trust arrangement, and to use and apply such money or property to the purpose for which the same is donated. And in all such cases where any money or property has been assessed for taxation to any executor or trustee for the tax year 1912, the taxes thereon for such year are hereby declared to be void and shall not be collected, and for such year and all subsequent years such money or property shall be deemed to have been and be exempt from all taxation.

Sec. 10,156. That all bonds, notes and other evidences of indebtedness hereafter issued by the state of Indiana or by municipal corporations within the state upon which the said state or the said municipal corporations pay interest shall be exempt from taxation. (*Indiana. Burn's Annotated Statutes, 1914, 4:935-40*)

Sec. 4236. Any building owned by said association (Y. M. C. A.) in which is located the offices and rooms of said association, and all personal property owned by said association used therein, together with the real estate upon which said building is located, shall be exempt from taxation. (*Indiana. Burn's Annotated Statutes, 1914, 2:610*)

Sec. 4447. That in all cases where cemeteries incorporated under the laws of this state upon such a basis that the corporation can not derive any pecuniary benefit or profit therefrom; and in all cases where a cemetery association shall provide for setting aside a certain definite portion of the proceeds derived from the sale of lots as a perpetual care fund, the income of which shall be used as a perpetual care and maintenance fund, all the property and assets belonging to such corporation used exclusively for cemetery purposes shall be exempt from taxation for any purpose: and provided, that it shall be lawful for any person to provide a fund, either by gift, bequest or devise, which may be a perpetual fund, the income from which shall be used for the care and maintenance of any

cemetery lot expressly described in the instrument creating the fund, and the fund so created shall be exempt from taxation for any purpose; and a trust may be created for the care, custody and control of such fund: provided, that the real estate of any such corporation lying within any incorporated city or town shall not be exempt from liability for street improvements and sewer assessments, as now or may hereafter be provided by law. (*Indiana. Burn's Annotated Statutes, 1914, 2:674*)

Sec. 4931. . . . And the real estate and personal property of any such corporation which shall have established a public library for the purposes aforesaid, and shall have put the same into operation, shall be exempt from taxation for state, county, and all municipal purposes, and shall remain exempt, as aforesaid, so long as the same is used exclusively for the general benefit of the inhabitants of the city or county in which such library may be located.

Sec. 4933. All stock in such library association shall be deemed personal estate, and shall be transferred in the manner and under the conditions prescribed by the by-laws of the same; and such stock shall be exempt from the levy of any state, county, township, or municipal tax. . . . (*Indiana. Burn's Annotated Statutes, 1914, 2:842-43*)

Sec. 30. Every fraternal beneficiary association organized or licensed under this act (act to regulate and incorporate fraternal beneficiary societies) is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal, and school tax, other than taxes on real estate not occupied by such association in carrying on its business. (*Indiana. Acts 1915, ch. 91, p. 297*)

Sec. 1. That all registered bloodhounds that are used or kept for the purpose of detecting crime, or apprehending criminals, when so used or kept for such purpose, shall be exempt from taxation. (*Indiana. Acts 1915, ch. 125, sec. 1, p. 529*)

IOWA

Constitution: No constitutional exemption clause.

Statutes: sec. 1304. The following classes of property are not to be taxed:

1 The property of the United States and this state, including university, agricultural college and school lands; the property of a county, township, city, town or school district or militia company, when devoted entirely to public use and not held for pecuniary

profit; municipal, school, and drainage bonds or certificates hereafter issued by any municipality, school district, drainage district or county within the state of Iowa; public grounds, including all places for the burial of the dead, crematoriums, the land on which they are built and appurtenant thereto not exceeding one acre, so long as no dividends or profits are derived therefrom; fire engines and all implements for extinguishing fires, with the grounds used exclusively for their buildings and meetings of the fire companies; no deduction from the assessment of the stock of any bank or trust company shall be permitted because of such bank or trust company holding such bonds and certificates as may be exempted above;

2 All grounds and buildings used for public libraries, including libraries owned and kept up by private individuals, associations or corporations for public use and not for private profit, for cemetery associations and societies, and for literary, scientific, charitable, benevolent, agricultural and religious institutions, and societies devoted solely to the appropriate objects of these institutions, not exceeding one hundred sixty acres in extent, and not leased or otherwise used with a view to pecuniary profit, but all deeds or leases by which such property is held shall be filed for record before the property above described shall be omitted from the assessment; the books, papers and apparatus belonging to the above institutions, used solely for the purposes above contemplated, and the like property of students in any such institution used for their education; moneys and credits belonging exclusively to such institutions, and devoted solely to sustaining them, but not exceeding in amount or income the amount prescribed by their charters or articles of incorporation; real estate to the extent of not to exceed one hundred sixty acres in any civil township, owned by any educational institution of this state as a part of its endowment fund, shall not be taxed;

3 The farm produce of the person assessed, harvested by him, and all wool shorn from his sheep, within one year previous to the listing; all poultry, ten stands of bees, all swine and sheep under six months of age; and all other domestic animals under one year of age not hereinbefore exempt; obligations for rent not yet due, in the hands of the original payees, private libraries, professional libraries to the actual value of three hundred dollars; family pictures; household furniture to the actual value of three hundred dollars and kitchen furniture; beds and bedding requisite for each family; all wearing apparel in actual use; and all food provided for the family; but the exemptions allowed in this subdivision shall not be held to apply to hotels and boarding houses except so far as

said exempted classes of property shall be for the actual use of the family managing the same ;

4 The polls or estates, or both, of persons who by reason of age or infirmity may in the opinion of the assessor be unable to contribute to the public revenue, such opinion and the fact on which it is based being in all cases entered on the assessment roll, and subject to reversal by the board of review ;

5 The farming utensils of any person who makes his livelihood by farming, the team, wagon and harness of the teamster or drayman who makes his living by their use in hauling for others, and the tools of any mechanic, not in any case to exceed three hundred dollars in actual value ;

6 Government lands entered and located, or lands purchased from this state, for the year in which the entry, location or purchase is made ;

7 The property, not to exceed fifteen hundred dollars in actual value, and poll tax, of any honorably discharged Union soldier or sailor of the Mexican War or of the War of the Rebellion or of the widow remaining unmarried of such soldier or sailor. It shall be the duty of every assessor annually to make a list of such soldiers, sailors [and] widows, and to return such list to the county auditor upon forms to be furnished by such auditor for that purpose ; but the failure on the part of any assessor so to do shall not affect the validity of any exemption. All soldiers, sailors or widows thereof referred to herein shall receive a reduction of fifteen hundred dollars, the same to be made from the homestead of such soldier or widow, if he or she shall so own a homestead of the value of such exemption, otherwise out of such property as shall be designated and owned by the soldier, sailor or widow, such designation to be made either to the assessor or by writing filed with the county auditor on or before July first, each year ;

8 The accumulations and funds held or possessed by fraternal beneficiary associations for the purpose of paying the benefits contemplated by section 1822 of the code, or for the payment of the expenses of such association. [36 G. A.]

Sec. 1304-1a. The beneficiary of the exemption allowed by subdivision 7 of section 1304, supplement to the code, 1913, shall file with the assessor a statement under oath that he is the owner of the real property on which such exemption is claimed. Such statement shall be returned by the assessor to the county auditor, and, if no such statement be so filed, no exemption shall be allowed by the assessor, but may be allowed by the board of supervisors if filed

before September first of the year for which the same is claimed. [36 G. A.]

Sec. 1304-a. That the following named property is exempt from taxation until January 1, 1917, viz: All mills, buildings, machinery, tools, apparatus and appliances for the manufacture of sugar, the land upon which said mill is situated not to exceed ten acres, the capital invested in the business of the manufacture of sugar from beets raised in the state of Iowa, all personal property used in connection with said business, also the stock, shares, and certificates of any company or corporation actually engaged in said business. (*Iowa. Supplement Code Annotated 1913, p. 446, and p. 107-8 of Supplemental Supplement*)

KANSAS

Constitution: art. 11, sec. 1. . . . all property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, and personal property to the amount of at least two hundred dollars for each family, shall be exempted from taxation. (*Kansas. General Statutes, 1909, p. 54*)

Statutes: sec. 9216. That the property described in this section, to the extent herein limited, shall be exempt from taxation:

First. All buildings used exclusively as places of public worship, as public schoolhouses, or both, with the furniture and books therein contained and used exclusively for the accommodation of schools and religious meetings, together with the grounds owned thereby, not exceeding in any one case ten acres, if not leased or otherwise used with a view to profit: and also any parsonage or dwelling owned by any church society and occupied by its pastor as a residence, together with the ground on which it is situated, not exceeding in any one case one-half acre; and all that portion of any building and the ground upon which such building stands belonging to any literary, educational, scientific, religious, benevolent or charitable corporation, organization, or society, situated under any lodge, audience or assembly room used by such corporation, organization, or society or the antechambers, halls, passages or other compartments designed for and used as appurtenances of such lodge, audience or assembly room, as well as said rooms and appurtenances, shall be wholly exempt from taxation when the portion of said buildings so situated is leased or rented for legitimate purposes, and the net rents or earnings thereof are applied exclusively to literary, educational, scientific, religious, benevolent or charitable purposes.

Second. All lands used exclusively as graveyards.

Third. All buildings and parts of buildings belonging to scientific, literary and benevolent associations, used exclusively for scientific, literary or benevolent purposes, together with lands not exceeding five acres owned and occupied by such institutions and attached thereto, if not leased or otherwise used with a view to profit; and all books, papers, furniture, apparatus and instruments belonging to such associations, and used exclusively for scientific, literary and benevolent purposes.

Fourth. All moneys and credits belonging exclusively to universities, colleges, academies or public schools of any kind, or to religious, literary, scientific or benevolent and charitable institutions or associations, appropriated solely to sustain such institutions or associations, not exceeding in amount or in income arising therefrom the limit prescribed by the charter of such institution or association.

Fifth. All property belonging exclusively to this state or to the United States.

Sixth. All property belonging exclusively to any county, city, town, or school district, except lands bid off for counties or cities at tax sales.

Seventh. All works, machinery and fixtures belonging to and owned by any town, city, or village, and used exclusively for conveying water to such town, city, or village.

Eighth. All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe-keeping thereof, and for the meeting of fire companies, whether belonging to any town, city, or village, or to any fire company organized therein.

Ninth. Personal property to the amount of two hundred dollars for each family.

Tenth. The wearing apparel of every person.

Eleventh. All public libraries.

Twelfth. Family libraries and school books of every person and family not exceeding in value in any one case of fifty dollars.

Thirteenth. The reserve or emergency funds of fraternal beneficiary societies authorized to do business under the laws of the state of Kansas.

Sec. 9217. All real estate not exceeding one-half acre in extent, and the buildings thereon situate, owned and used exclusively by any post of the Grand Army of the Republic or its auxiliaries, as a place of meeting or as a memorial hall, if not leased or otherwise

used with a view to profit, and all books, papers, furniture, apparatus and instruments belonging to such post or its auxiliaries, shall be exempt from taxation.

Sec. 9218. All real estate not exceeding one-half acre in extent and the buildings thereon situate, and used exclusively by any college or university society as a literary hall or as a dormitory, if not leased or otherwise used with a view of profit, and all books, furniture, apparatus and instruments belonging to such society, shall be exempt from taxation.

Sec. 9219. The real and personal property belonging to any Young Men's Christian Association or Young Women's Christian Association, which is used exclusively for the moral, physical, intellectual and religious improvement of men or women or for religious, Bible tract, missionary, hospital, dormitory, and recreative purposes as aids to moral and mental improvement, shall be exempt from taxation: provided, that neither the real nor personal property of any such association shall be exempt from taxation if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operation thereof, except reasonable compensation for services in effecting one or more of such purposes: Provided further, that the exemption herein stated shall apply only to the premises used as the home or headquarters of such association; nor shall any real property of such association be exempt from taxation if rented for business purposes. (*Kansas. General Statutes, 1909, p. 1982-83*)

Sec. 9350. No person shall be required to list for taxation any state, county, city, school district and municipal bonds of the state of Kansas, or other evidences of indebtedness of municipal corporation(s) of this state. (*Kansas. General Statutes, 1909, p. 2020*)

Sec. 7. The amount to the credit of such rural credit shares shall be exempt from taxation. (*Kansas. Laws 1915, ch. 96, p. 120*)

KENTUCKY

Constitution: sec. 170. There shall be exempt from taxation public property used for public purposes; places actually used for religious worship, with the grounds attached thereto and used and appurtenant to the house of worship, not exceeding one-half acre in cities or towns, and not exceeding two acres in the country; places of burial not held for private or corporate profit, institutions of purely public charity, and institutions of education not used or employed for gain by any person or corporation, and the income of which is

devoted solely to the cause of education; public libraries, their endowments, and the income of such property as is used exclusively for their maintenance; all parsonages or residences owned by any religious society, and occupied as a home, and for no other purpose, by the minister of any religion, with not exceeding one-half acre of ground in towns and cities and two acres of ground in the country appurtenant thereto; household goods and other personal property of a person with a family, not exceeding two hundred and fifty dollars in value; crops grown in the year in which the assessment is made, and in the hands of the producer; and all laws exempting or commuting property from taxation other than the property above mentioned shall be void. The general assembly may authorize any incorporated city or town to exempt manufacturing establishments from municipal taxation, for a period not exceeding five years, as an inducement to their location. (*Kentucky. Statutes 1909, p. 136-37*)

Statutes: sec. 4026. The following property is exempt from taxation: public property used for public purposes; places actually used for religious worship, with the grounds attached thereto, and used and appurtenant to the house of worship, not exceeding one-half acre in the cities or towns, and not exceeding two acres in the country; places of burial not held for private or corporate profit; institutions of purely public charity and institutions of education not used or employed for gain by any person or corporation, and the income of which is devoted solely to the cause of education; public libraries, their endowments, and the income of such property as is used exclusively for their maintenance; all parsonages or residences owned by any religious society, and occupied as a home, and for no other purpose, by the minister of any religion with not exceeding one-half acre of ground in towns and cities, and two acres of ground in the country, appurtenant thereto; household goods or other personal property of a person with a family not exceeding two hundred and fifty dollars in value; crops grown in the year in which the assessment is made and in the hands of the producer. (*Kentucky. Statutes 1909, p. 1606*)

Sec. 30. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax other than taxes on real estate and office equipment. (*Kentucky. Acts 1916, ch. 27, p. 323*)

LOUISIANA

Constitution: art. 230. The following shall be exempt from taxation, and no other, viz: all public property, places of religious worship, or burial, the rectories and parsonages of churches and grounds thereunto appurtenant, used exclusively as residences for the ministers in charge of such churches, all charitable institutions, all buildings and property used exclusively for public monuments or historical collections, colleges and other school purposes, the real and personal estate of any public library, and that of any other library association used by or connected with such library, all books and philosophical apparatus, and all paintings and statuary of any company or association, kept in a public hall; provided, the property so exempted be not leased for purposes of private or corporate profit or income. There shall also be exempt from taxation household property to the value of five hundred dollars. There shall be exempt from taxation for a period of ten years from the date of its completion, any railroad or part of railroad that shall have been constructed and completed subsequently to January 1, 1905, and prior to January 1, 1909. This exemption shall include and apply to all the rights of way, roadbeds, sidings, rails, and other superstructures upon such rights of way, roadbeds or sidings; and to all depots, station houses, buildings, erections and structures appurtenant to such railroads and the operation of the same; but shall not include the depots, warehouses, station houses and other structures and appurtenances nor the land upon which they are erected at terminal points, and for which franchises have been granted and obtained; whether same remain the property of the present owner or owners, or be transferred or assigned to any corporation or corporations, person or persons whomsoever, and, provided further, that this exemption shall not apply to double tracks, sidings, switches, depots or other improvements or betterments, which may be constructed by railroads now in operation within the state, other than extensions or new lines constructed by such railroads. There shall be exempt from all taxation the legal reserve of life insurance companies organized under the laws of this state. The property or real estate belonging to any military organization of the state of Louisiana which is used by the state national guard or militia for military purposes, such as arsenals or armories, while so used, shall be exempt from taxation. There shall also be exempt, from taxation, loans made upon the security of mortgages granted upon real estate

situated in this state, as well as the mortgages granted to secure said loans, and the notes, bonds or other written instruments evidencing the said loans, whether in the hands of the mortgagee, or his or their transferees; and all loans made by life insurance companies to their policyholders, upon the sole security of policies held by the borrower in the company making the loans, as well as all notes or other written instruments, evidencing such loans; provided, that in the case of loans upon policies of life insurance, as aforesaid, the rate of interest charged upon such loans does not exceed five per cent (5%) per annum discount.

The capital, surplus and personal estate of every corporation organized after November 23, 1912, in this state for the sole purpose of lending money on mortgages on country property situated in Louisiana at a rate of interest not to exceed six per cent (6%) net to the borrower, with power to negotiate and handle bonds and securities issued by the various parishes and local districts and municipalities of the state of Louisiana shall be exempt from taxation for twenty (20) years from the date of the organization of said companies; provided, that said companies shall have a full-paid cash capital stock of not less than \$250,000; and, provided further, that in case any such corporation shall on any loan charge the borrower more than six per cent interest, whether by way of commission, discount, or otherwise, it shall forfeit the entire exemption herein granted, and be subject to taxation from the time it makes such loan; and any such corporation handling or negotiating any securities other than those hereinabove mentioned shall incur a like forfeiture.

No such corporation shall have power to receive any money on deposit or to do a banking business of any sort, but all such corporations shall be under the control and supervision of the examiner of state banks, whose duty it shall be to report to the attorney general any violation of the condition of this exemption.

Steamship companies organized as hereinafter set forth, together with their capital stock and all their property, corporeal and incorporeal, shall be exempt from all taxes and licenses, state, parish, levee and municipal, both general and special, exclusive of wharfage, shed or levee dues, for fifteen years from the date of filing with the secretary of state proof that their authorized capital stock has been paid in full in cash.

No such steamship company shall have the benefit of this constitutional provision except upon the following conditions:

First. That such company shall have been organized and the whole of its authorized capital stock paid in cash before January 1, 1916.

Second. That such company shall be domiciled in the city of New Orleans, or in some other port of this state.

Third. That such company shall have a capital stock of at least three million dollars, payable only in cash.

Fourth. That it shall be provided in the charter of the company that no corporation, or firm, or individual shall own or control, either directly or indirectly, more than one-twentieth of the capital stock of the company; and that all pooling agreements and voting trusts between the stockholders to control the corporation shall be absolutely null and void and no stock held in any such pool or voting trust shall ever be voted at any corporate election or meeting.

Fifth. That the capital stock of each company shall be open to public subscription by public advertisement in New Orleans newspapers for at least three months before the books are closed, and if oversubscribed shall be apportioned among the subscribers.

Sixth. That all vessels operated by said company shall be common carriers on every voyage unless the whole capacity of the ship shall be chartered for a particular voyage or voyages for a particular purpose.

It shall be lawful for companies so organized in addition to the powers now provided by the laws of the state to incorporate into their charters all or any of the following powers:

First. To build, charter or purchase vessels.

Second. To insure goods, wares and merchandise carried in their own bottoms against fire and perils of the sea.

Third. To build, own, rent and operate shipyards, docks, piers, wharves and warehouses for the transaction of their business.

Fourth. To trade with foreign countries, including the foreign possessions of the United States, by exporting cargo carried thereto in their own vessels, and to import from foreign countries, including the foreign possessions of the United States, in their own vessels cargo for sale or exchange in the United States, but no ship of such a company shall be laden with the company's own cargo to the exclusion of cargo offered for such voyage by the general public, and such cargo offered by the general public shall have preference on all voyages for which it is offered.

Fifth. To authorize corporations, foreign and domestic, to subscribe to and own shares of their capital stock, not however in excess of the limitation above provided.

No leased property or chartered ship shall be within the exemption herein granted, nor shall vessels of such corporations operated in the coasting trade of the United States, or operated between ports of the United States, other than Louisiana ports, and foreign countries, not including the foreign possessions of the United States, be within the exemption herein granted. One such voyage in any year shall subject the vessel making the voyage to taxation for that year.

The proof above required to be filed with the secretary of state that the authorized capital stock has been paid in cash shall be the joint affidavit of the president and secretary of the company to that effect, accompanied by a verified trial balance of the company's books.

Each of said corporations shall possess the power of eminent domain for the purpose of acquiring land on which to erect a plant to build and repair vessels. (*Constitution of Louisiana, pamphlet, p. 71-75*)

Statutes: The statutory provisions relating to exemptions are the same as the constitutional provisions.

MAINE

Constitution: No constitutional exemption clause.

Statutes: Sec. 6. The following property and polls are exempt from taxation:

1 The property of the United States and of this state and the property of any public municipal corporation of this state appropriated to public uses if located within the corporate limits and confines of such public municipal corporation, and also the pipes, fixtures, hydrants, conduits, gate houses, pumping stations, reservoirs, and dams used only for reservoir purposes, of public municipal corporations engaged in supplying water power or light if located outside the limits of such public municipal corporations, but nothing herein contained shall abridge any power of taxation possessed by any city or town by virtue of any special act. (*Maine. Laws 1911, ch. 120, p. 125*)

2 All property which by the articles of separation is exempt from taxation; the personal property of all literary and scientific institutions; the real and personal property of all benevolent and charitable institutions incorporated by the state; the real estate of all literary and scientific institutions occupied by them for their

own purposes or by any officer thereof as a residence. Corporations whose property or funds in excess of their ordinary expenses are held for the relief of the sick, the poor, or the distressed, or of widows and orphans, or to bury the dead, are benevolent and charitable corporations within the meaning of this specification, without regard to the sources from which such funds are derived, or to limitations in the classes or persons for whose benefit they are applied; but so much of the real estate of such corporations as is not occupied by them for their own purposes, shall be taxed in the municipality in which it is situated. And any college in this state authorized under its charter to confer the degree of bachelor of arts or of bachelor of science, and having real estate liable to taxation, shall, on the payment of such tax and proof of the same to the satisfaction of the governor and council be reimbursed from the state treasury to the amount of the tax so paid; provided, however, that the aggregate amount so reimbursed to any college in any one year shall not exceed fifteen hundred dollars; and provided, further, that this claim for such reimbursement shall not apply to real estate bought by any such college after April 12, 1889.

3 The household furniture of each person, not exceeding two hundred dollars to any one family, his wearing apparel, farming utensils, mechanics' tools necessary for his business, and musical instruments not exceeding in value fifty dollars to one family.

4 Houses of religious worship, including vestries, and the pews and furniture within the same, except for parochial purposes; tombs and rights of burial; and property held by a religious society as a parsonage, not exceeding six thousand dollars in value, and from which no rent is received, and personal property not exceeding six thousand dollars in value. But all other property of any religious society, both real and personal, is liable to taxation the same as other property. (*Maine. Revised Statutes 1903, p. 155*)

5 All mules and horses less than six months old and neat cattle thirty months old and all sheep and swine. (*Maine. Laws 1915, ch. 57, p. 36*)

6 Hay, grain and potatoes, orchard products and wool, owned by and in possession of the producer. (*Maine. Revised Statutes 1903, p. 155*)

7 The polls and estates of Indians; and the polls of persons under guardianship, or blind. (*Maine. Laws 1907, ch. 52, p. 52*)

8 The polls and estates of persons who by reason of age, infirmity or poverty, are in the judgment of the assessors unable to

contribute toward the public charges; and the polls of all soldiers and sailors who receive state pension. Every soldier or sailor who served in the army or navy of the United States in the war of eighteen hundred and sixty-one and five, and who has an honorable discharge from such service, resident within the state of Maine, is hereby forever exempt from the assessment of and payment of a poll tax within any city, town or plantation in this state, provided, however, that any such sailor or soldier who desires to pay said tax may, on or before the first day of April, in each year, notify in writing the assessors of the city, town or plantation in which he resides of his desire to pay said tax, whereupon said assessors shall assess said tax against said soldier or sailor, and said soldier or sailor shall be legally holden to pay said tax. (*Maine. Revised Statutes 1903, p. 155; Laws 1907, ch. 20, p. 19*)

9 The aqueducts, pipes and conduits of any corporation, supplying a town with water, are exempt from taxation, when such town takes water therefrom for the extinguishment of fires, without charge. But this exemption does not include therein, the capital stock of such corporation, any reservoir or grounds occupied for the same, or any property, real or personal, owned by such company or corporation, other than as hereinabove enumerated. (*Maine. Revised Statutes 1903, p. 155*)

10 Whenever a land owner, plants or sets apart for the growth and production of forest trees any cleared land or lands from which the primitive forest has been removed, and successfully cultivates the same for three years, the trees being not less in numbers than six hundred and forty on each acre and well distributed over the same, then, on application of the owner or occupant thereof to the assessors of the town in which such land is situated, the same shall be exempt from taxation for twenty years after the expiration of said three years, provided, that said applicant at the same time files with said assessors a correct plan of such land with a description of its location, and a statement of all the facts in relation to the growth and cultivation of said incipient forest; provided, further, that such grove or plantation of trees is during that period kept alive and in a thriving condition. (*Maine. Laws 1909, ch. 136, p. 148*)

11 Mines of gold, silver or of the baser metals, when opened and in process of development, are exempt from taxation for ten years from the time of such opening. But this exemption does not effect the taxation of the lands or the surface improvements of the same,

at the same rate of valuation as similar lands and buildings in the vicinity. (*Maine. Revised Statutes 1903, p. 156*)

12 All bonds issued after the first day of February 1909, by the state of Maine, or any county, municipality, village corporation or water district therein, shall be exempt from taxation. (*Maine. Laws 1909, ch. 49, p. 51*)

Sec. 19. Any seven or more persons may be incorporated in the manner provided in sections 1 and 2 of chapter 57 for the purpose of owning, managing and protecting lands and their appurtenances appropriated for public cemeteries; and the property of such corporations and the shares of stock therein, are exempt from attachment and taxation. (*Maine. Revised Statutes, ch. 20, p. 263*)

Sec. 94. All armories, drill rooms, offices, headquarters offices, and target ranges, owned by the state or by any municipality, or by any organization of the active militia, and all buildings and lands leased by the state or by any municipality, or by any officer or organization of the active militia, to be used as an armory, drill room, headquarters office, target range, or for other military purposes shall be exempt from taxation for all purposes during the period of such ownership, lease and use. (*Maine. Public Laws 1909, ch. 206, p. 252*)

MARYLAND

Constitution: No constitutional exemption clause.

Statutes: Sec. 100-E. That to encourage manufacturing in the city of Crisfield, the mayor and council are authorized to exempt the plant of any manufacturing company or association hereafter located within the corporate limits of said city from taxation for corporate purposes for a period not exceeding five years, but any ordinance, resolution or contract which exempts from taxation any property except a manufacturing plant, or which exempts a manufacturing plant for a longer period than five years shall be absolutely null and void. (*Maryland. Laws 1914, ch. 664, p. 1129*)

Sec. 4. The provisions of this subtitle shall not apply to any bonds or stocks or evidences of indebtedness issued by the United States belonging to residents of this state, nor to any property in this state, belonging to the United States or to this state, or to any county of this state, or incorporated city or town in this state, nor to the real and personal property owned and acquired by fire insurance salvage corps of Baltimore in pursuance of the act of 1888, chapter 72, section 2, nor to any judgment rendered by any court

of record or justice of the peace, nor to houses or buildings used exclusively for public worship, nor to the furniture contained therein, nor to the parsonage connected therewith, nor to the grounds appurtenant to such houses, nor to buildings so exclusively used for public worship or as parsonages which are necessary for the respective uses thereof, nor shall the provisions of this subtitle apply to graveyards, cemeteries or cemetery company which do not accumulate profits for any purpose except for the maintenance or improvement of such cemeteries or graveyards as cemeteries or graveyards, nor to burying grounds set apart for the use of any family or belonging to any church or congregation, nor to crops or produce of any land in the hands of the producer or his agent, nor to provisions and feed kept for the use and consumption of the family of the person to whom such provisions and feed shall belong, nor to the working tools of mechanics or artisans, moved or worked exclusively by hand, nor to the first three hundred dollars in value of the farming implements of any farmer, nor to wearing apparel of any description except diamonds and other costly jewelry not habitually worn on the person, nor to fish while in the possession of fishermen employed in catching, salting and packing the same, or while in possession of their agents unsold, nor to buildings, equipments and furniture of hospitals, asylums, charitable or benevolent institutions or to the grounds appurtenant thereto in any city or incorporated town of this state which are necessary to the respective uses thereof, nor to the buildings, equipments and furniture of hospitals, asylums, charitable institutions of any county in this state, but not within any city or incorporated town of this state, nor to the ground not exceeding forty acres appurtenant respectively thereto, which are necessary for the respective uses thereof, nor to buildings, furniture, equipment of libraries or incorporated educational or literary institutions, or to the ground appurtenant thereto, in any city or incorporated town of this state which are necessary to the respective uses thereof, and each and every one of said exemptions from taxation shall be strictly construed.

Sec. 4 A. For the year 1914 and thereafter all bonds, stock, certificates of indebtedness or other obligations in whatsoever form hereafter to be issued by the state of Maryland, or by any county, city or municipal corporation or other political subdivision of this state, either under a law heretofore passed or under a law hereafter to be passed, and all bonds, stock, certificates of indebtedness or other

obligations in whatsoever form heretofore issued by any county or municipal corporation of this state and which, prior to March 12, 1914, have been sold under terms rendering such county, city or municipal corporation liable for the state tax thereon on behalf of the holders, shall be exempt from taxation for state, county, municipal and other local purposes; but nothing herein contained shall be construed to deprive corporations of the credits, deductions and allowances on their shares provided for in section 163 of article 81 of Bagby's Code of Public Civil Laws, which shall continue to be allowed to the same extent as if all of the stock debt of this state upon which, but for the passage of the act of 1914, chapter 43, the state tax would have been deducted by the treasurer, and all of the stock debt of the city of Baltimore on which, but for the passage of said act, the state taxes would have been paid, or payable by said city, had continued subject respectively to said deductions or payments of taxes without any change hereby. (*Maryland. Annotated Code 1914, 3: 829-31*)

Sec. 7. Beginning with and for the year 1915, and thereafter, all household furniture and effects in this state held for the household use of the owner thereof or members of his or her family shall be exempt from taxation for state and local purposes to the extent of \$500 of the assessed value thereof; but nothing herein shall be construed to apply to any furniture or effects held or employed for purposes of profit or in connection with any business, profession or occupation; provided that any county may levy for local purposes upon household furniture and effects in excess of one hundred dollars of the assessed value thereof in the discretion of the county commissioners of such county. (*Maryland. Laws 1916, p. 794*)

Sec. 1. That for the purpose of encouraging the location in and the growth and development of factories, manufacturing industries, establishments and plants in Hagerstown and elsewhere in Washington county, that the county commissioners of said county are hereby authorized and empowered to exempt from county taxation for a period of years not exceeding ten from the date of the passage of this act, such factories, manufacturing industries, establishments or plants, and the land, machinery and tools therewith used, stock in trade, and products thereof as may after the passage hereof be located in said Hagerstown or elsewhere in said county, since the first day of April 1907; said county commissioners to determine what factories, manufacturing industries,

establishments or plants are within the meaning and purpose of this act; provided, however, that such exemption from county taxation shall only be granted when ten or more wage-earners are regularly employed by the person, persons or corporation applying to the said county commissioners for the benefit hereof.

Sec. 2. That the mayor and council of Hagerstown be and is hereby authorized and empowered by a general ordinance or by special resolution from time to time to exempt from municipal taxation for a period of years not exceeding ten from the date of the passage of this act, such factories, manufacturing industries, establishments or plants and the land, machinery and tools therewith used, stock in trade and products thereof, as may after the passage hereof be located in said Hagerstown, or which have been located therein since the first day of April, 1907; the said mayor and council to determine what factories, manufacturing industries, establishments or plants are within the meaning and purpose of this act; provided, however, that such exemption from municipal taxation shall only be granted when ten or more wage-earners are regularly employed by the person, persons or corporation applying to the said mayor and council for the benefit hereof. (*Maryland. Laws 1916, ch. 75, p. 123*)

(c) To provide by general ordinance, whenever it shall seem expedient for the encouragement of the growth and development of manufactures and manufacturing industry in the said city, for the abatement of any or all taxes levied by authority of the said mayor and city council of Baltimore, or by ordinance thereof, for any of the corporate uses thereof, upon any or all personal property of every description owned by any individual, firm or corporation in said city, and property subject to valuation and taxation therein, including mechanical tools or implements, whether worked by hand or steam or other motive power, machinery, manufacturing apparatus or engines, raw materials on hand, stock in trade, bills receivable, and business credits of every kind, which said personal property shall be actually employed or used in the business of manufacturing in said city; provided that such abatement shall be extended to all persons, firms and corporations engaged in the branches of manufacturing industry proposed to be benefited by any ordinance passed under the provisions of this paragraph of this section. Any taxes so abated shall be deducted from the taxes payable upon the capital stock, taxable in said city, of manufacturing corporations, incorporated under the laws of the state of Maryland and located in said city; but nothing herein contained shall

affect in any way the taxes that are now or may hereafter be payable by law to the state of Maryland or any of the counties or municipalities of the state on the capital stock of manufacturing corporations, incorporated under the laws of this state and located in Baltimore city. It shall be the duty of the appeal tax court to make such abatement of taxes, levied as aforesaid, as may be authorized and directed by ordinance, as aforesaid; provided that application for such abatement as aforesaid shall be made by the party applying for the same before the annual revision and correction of the tax lists for the year in which said applicant desires such abatement, but it shall not be necessary for the applicant to renew his application from year to year. Said application shall be verified to the satisfaction of said court by the oath of the party applying for the same or other satisfactory evidence. Said court shall further keep a record of all abatements made by it as aforesaid and report in writing the aggregate amount thereof to the mayor and city council of Baltimore on or before the fifteenth day of October in each year. And provided further, that laundry machinery when employed or used in the business of laundering shall be classed as manufacturing within the purposes of this subparagraph. (*Maryland. Laws 1916, ch. 561, p. 1158-59*)

MASSACHUSETTS

Constitution: No constitutional exemption clause.

Statutes: Sec. 5. The following property and polls shall be exempted from taxation:

First. The property of the United States.

Second. The property of the commonwealth, except real estate of which the commonwealth is in possession under a mortgage for condition broken.

Third. The personal property of literary, benevolent, charitable and scientific institutions and of temperance societies incorporated within this commonwealth, the real estate owned and occupied by them or their officers for the purposes for which they are incorporated, and real estate purchased by them with the purpose of removal thereto, until such removal, but not for more than two years after such purchase. Such real or personal property shall not be exempt if any of the income or profits of the business of such corporation is divided among the stockholders or members, or is used or appropriated for other than literary, educational, benevolent, charitable, scientific or religious purposes, nor shall it be

exempt for any year in which such corporation wilfully omits to bring in to the assessors the list and statement required by section 41; nor shall the personal property or real estate owned by such institutions or corporations and occupied by them or any department thereof wholly or partly as and for an insane asylum, insane hospital, institution for the insane or for the treatment of mental or nervous diseases, be exempt from taxation unless at least one-fourth of all property so occupied wholly or partly, on the basis of valuation thereof, and one-fourth of the income of all trust and other funds and property held for the benefit of such asylum, hospital or institution and not actually occupied by it for such purposes, be used and expended entirely for the treatment, board, lodging or other direct benefit of indigent insane persons, or indigent persons in need of treatment for mental diseases, as resident patients, without any charge therefor to such persons either directly or indirectly. (*Massachusetts. Revised Laws 1902, v. 1, p. 206*)

Sec. 30. Every fraternal beneficiary society organized or licensed under this act shall be exempt from all state, county, district, municipal and school taxes, other than taxes on real estate and office equipment. (*Massachusetts. Acts and Resolves, 1911, ch. 628, p. 711.*)

Fourth. The real and personal estate of incorporated agricultural societies and the portions of real estate and buildings of incorporated horticultural societies used for their offices, libraries and exhibitions.

Fifth. The real and personal estate of any grand army or veteran association, incorporated within this commonwealth for the purpose of owning property for use and occupation by posts of the Grand Army of the Republic, to the extent of twenty thousand dollars, if it is actually used and occupied by such association and the net income from said property is used for charitable purposes in aid of needy soldiers of the War of the Rebellion and their dependents; but it shall not be exempt for any year in which such association wilfully omits to bring in to the assessors the list and statement required by section 41.

Sixth. The Bunker Hill monument.

Seventh. Houses of religious worship owned by, or held in trust for the use of, any religious organization and the pews and furniture; but the exemption shall not extend to portions of such houses appropriated for purposes other than religious worship or instruction.

Eighth. Cemeteries, tombs and rights of burial, so long as they shall be dedicated to the burial of the dead. (*Massachusetts. Revised Laws 1902, p. 206-7*)

The following act relates to the foregoing:

Sec. 1. All personal property held by cities, towns, religious societies and cemeteries, whether incorporated or unincorporated, or by the treasurer and receiver general of the commonwealth or by any corporation, for the perpetual care of graves, cemetery lots and cemeteries, for the placing of flowers upon graves, for the care or renewal of gravestones, monuments or tombs, and for the care and maintenance of burial chapels, shall be exempt from taxation, but this exemption shall not apply to any such personal property held by a cemetery corporation which distributes any of the income or profits of its business among its stockholders or members, nor shall such property be exempt for any year in which the holder thereof omits to bring in to the assessors the list and statement required by section 41 of part 1 of chapter 490 of the acts of the year 1909: provided, that nothing herein contained shall be construed to impose upon the treasurer and receiver general any duty to file said list and statement with any board of assessors. (*Massachusetts. Acts and Resolves 1913, ch. 578, p. 493; ibid, 1914, ch. 523, p. 464*)

Ninth. The property, to the amount of five hundred dollars, of a widow, of an unmarried woman above the age of twenty-one years, of a person above the age of seventy-five years or of any minor whose father is deceased, who are legal residents of the commonwealth, whether such property be owned by such persons separately, or jointly, or as tenants in common: provided, that the whole estate, real and personal, of such person does not exceed in value the sum of one thousand dollars, exclusive of property otherwise exempted under the provisions of this section. If the property of a person entitled to such exemption is taxable in more than one city or town, such proportion of the total exemption shall be made in each city or town as the value of the property taxable in such city or town bears to the whole of the property taxable in the commonwealth. No property shall be so exempt which the assessors shall adjudge has been conveyed to such person to evade taxation. A person aggrieved by such judgment may appeal to the county commissioners within the time and in the manner allowed by the provisions of section 76.

Tenth. The polls and any portion of the estates of persons who by reason of age, infirmity and poverty are in the judgment of the assessors unable to contribute fully toward the public charges.

Eleventh. The wearing apparel and farming utensils of every person; his household furniture not exceeding one thousand dollars in value; and the necessary tools of a mechanic not exceeding three hundred dollars in value.

Twelfth. Mules, horses and neat cattle less than one year old, swine and sheep less than six months old and domestic fowls not exceeding fifteen dollars in value. (*Massachusetts. Revised Laws 1902, p. 207*)

Thirteenth. The property of the following classes of persons who are legal residents of this commonwealth to the amount of two thousand dollars in the case of each person: provided, that the whole estate, real and personal, of the person so exempted does not exceed in value the sum of five thousand dollars; and provided, further, that only two thousand dollars shall be exempted to any one family, and that the combined property of the family does not exceed five thousand dollars: first, soldiers and sailors, who served in the military or naval service of the United States in the War of the Rebellion and who were honorably discharged therefrom, and who, by reason of injury received or disease contracted while in such service and in the line of duty, lost the sight of both eyes, or lost the sight of one eye, the sight of the other having been previously lost, or who lost one or both feet, or one or both hands. Second, soldiers and sailors who served as aforesaid and were honorably discharged as aforesaid, and who, as the result of disabilities contracted while in such service and in the line of duty, have become permanently incapacitated for the performance of manual labor to an extent equivalent, in the judgment of the assessors, to the loss of a hand or foot. Third, wives or widows of soldiers or sailors who would be entitled to exemption under either of the two preceding paragraphs. If the property of a person entitled to such exemption is taxable in more than one city or town, such proportion of the total exemption shall be made in each city or town as the value of the property taxable in such city or town bears to the whole of the property taxable in the commonwealth.

The certificate of the granting of a pension to any such soldier or sailor by the United States for such injury or disability shall, while such pension continues, be sufficient evidence of the receiving of such injury or disability; but the assessors may receive other evidence thereof. A person aggrieved by the judgment of the assessors may appeal to the county commissioners, within the time and in the manner allowed by the provisions of section 76.

Fourteenth. Soldiers and sailors who served in the military or naval service of the United States in the War of the Rebellion, and who were honorably discharged therefrom, shall be assessed for, but shall be exempt, at their request, from the payment of a poll tax, and the property of soldiers and sailors who served as aforesaid and were honorably discharged as aforesaid, but who would not be entitled to exemption under the preceding clause, and the property of the wives or widows of such soldiers or sailors, shall be exempted from taxation to the amount of one thousand dollars in the case of each person: provided, that the combined estate, real and personal, of the person so exempted and of the husband or wife of such person does not exceed in value the sum of five thousand dollars, exclusive of the value of the mortgage interest, held by persons other than the person to be exempted in such mortgaged real estate as may be included in said combined estate; but if the combined estate, including the value of such mortgage interest, exceeds the sum of one thousand dollars, the amount so exempted shall not be less than one thousand dollars, and provided, further, that the combined exemption of such a soldier or sailor and his wife shall not exceed one thousand dollars. If the property taxable in the commonwealth of a person entitled to such exemption is taxable in more than one city or town, such proportion of the total exemption shall be made in each city or town as the value of the property taxable in such city or town bears to the whole of the property taxable in the commonwealth. The widows of soldiers and sailors who served as aforesaid and who lost their lives in the War of the Rebellion shall be entitled to such exemption as is specified in the preceding clause. No exemption shall be made under the provisions of this clause of the property of a person who is not a legal resident of this commonwealth.

Fifteenth. Bonds or certificates of indebtedness of the commonwealth issued since the first day of January in the year 1906, and bonds, notes and certificates of indebtedness of any county, fire district, water supply district, light district, watch district or improvement district, city or town in the commonwealth which may be issued on or after the first day of May in the year 1908, stating on their face that they are exempt from taxation in Massachusetts. (*Massachusetts. Revised Laws 1902, p. 207-8; Supplement to the Revised Laws 1902-8, for 1906, ch. 315, 493; 1907, ch. 367; 1908, ch. 464; 1914, ch. 83; 1910, ch. 333*)

MICHIGAN

Constitution: No constitutional exemption clause.

Statutes: sec. 1775. The following real property shall be exempt from taxation:

First. All public property belonging to the United States;

Second. All public property belonging to the state of Michigan, except licensed homestead lands, part paid lands held under certificates and lands purchased at tax sales and still held by the state;

Third. Lands owned by any county, township, city, village or school district and buildings thereon used for public purposes;

Fourth. Such real estate as shall be owned and occupied by library, benevolent, charitable, educational and scientific institutions incorporated under the laws of this state, with the buildings and other property thereon while occupied by them solely for the purposes for which they were incorporated: provided, that such exemption shall not apply to fraternal or secret societies, but all charitable homes of such societies shall be exempt;

Fifth. All houses of public worship with the land on which they stand, the furniture therein and all rights in the pews, and also any parsonage owned by any religious society of this state and occupied as such;

Sixth. All lands used exclusively as burial grounds and the rights of burial therein, and the tombs and monuments therein while reserved and in use for that purpose; provided, that the stock of any corporation owning such burial grounds shall not be exempt;

Seventh. That real and personal property of persons who, in the opinion of the supervisor and board of review, by reason of poverty, are unable to contribute toward the public charges;

Eighth. The real property of corporations exempt under the laws of this state, by reason of paying specific taxes in lieu of all other taxes for the support of the state: provided, that the track, right of way, depot grounds and buildings, machine shops, rolling stock and all other property necessarily used in operating any railroad in this state belonging to any railroad company, shall henceforth be made exempt from taxation for any purpose, except that the same shall be subject to special assessments for local improvements in cities and villages, and all lands owned or claimed

by any such railroad company not adjoining the track of such company shall be subject to all taxes;

Ninth. Property owned exclusively by the State Agricultural Society or any county or district agricultural society, and used by any such society exclusively for fair purposes;

Tenth. All lands dedicated to the public and actually used as a park, and any monument ground or any armory belonging to any military organization and not used for gain or any other purposes;

Eleventh. All real estate to the value of one thousand dollars used and owned as a homestead by any soldier or sailor of the federal government who served three months or more during the Civil or Mexican War, and all real estate to the value of one thousand dollars used and owned as a homestead by any wife or widow of such soldier or sailor: provided, however, that should such homestead exceed in value the sum of one thousand dollars, it shall be exempt only to the amount of such sum: provided further, that any soldier or sailor or the wife or widow of any such soldier or sailor desiring to accept the benefits named in this section as to the exemption from taxation shall make and file with the supervisor or assessing officer an affidavit stating under oath that he was a soldier or sailor of the federal government during the Civil or Mexican War for a period of not less than three months, and in case it be the wife or widow of a soldier or sailor making such application, such affidavit must state that she is the wife or widow of a soldier or sailor of the federal government at the present time, who served not less than three months as such soldier or sailor during the Civil or Mexican War. The said affidavit shall be sworn to before said supervisor, assessing officer or any officer authorized to administer oaths and then filed by the said officer in his office and turned over to his successor, where the same shall be open to inspection. Any person making a false affidavit in any particular for the purpose of exemption from taxation shall be deemed to be guilty of the crime of perjury, and punished accordingly: provided, however, that this exemption shall not operate to relieve from the payment of taxes any of the persons hereinbefore enumerated who are the owners of taxable property of greater value than three thousand dollars.

Sec. 1777. The following personal property shall be exempt from taxation, to wit:

First. The personal property of benevolent, charitable, educational and scientific institutions incorporated under the laws of this

state: provided, that such exemptions shall not apply to secret or fraternal societies, but the personal property of all charitable homes of such societies shall be exempt;

Second. Of all library associations, circulating libraries, libraries of reference and reading rooms owned or supported by the public and not used for gain;

Third. Of all posts of the Grand Army of the Republic, Sons of Veterans' Unions, and of the women's relief corps connected therewith, of all Young Men's Christian Associations, and of Women's Christian Temperance Union Associations, Young People's Christian Unions and other similar associations;

Fourth. Pensions receivable from the United States;

Fifth. So much of the debts due or to become due as shall equal the amount of bona fide and unconditional debts by the person owing;

Sixth. The property of Indians who are not citizens;

Seventh. The library, family pictures, school books, one sewing machine used and owned by each individual or family, and wearing apparel of every individual;

Eighth. Household furniture, provisions and fuel to the value of five hundred dollars to each household: provided, no person paying board shall be deemed a householder;

Ninth. The working tools of any mechanic not to exceed in value the sum of one hundred dollars;

Tenth. Of all fire engines and other implements used in extinguishing fires, owned or used by any organized or independent fire company;

Eleventh. All mules, horses and cattle not over one year old, all sheep and swine not over six months old, and all domesticated birds;

Twelfth. Personal property owned and used by any householder in connection with his business of the value of two hundred dollars. (*Michigan. Howell's Statutes Annotated, 1913, 1:790-93, 795*)

Sec. 1. Hereafter any cut-over or wild lands, as defined herein, which shall be actually purchased by any person for the purpose of making a home, shall be exempt from the payment of all taxes for a period of five years thereafter. Cut-over and wild lands shall be construed to mean any swamp land or land from which timber has been removed and no part of which description claimed to be exempted has ever been cultivated. The exemption herein provided

for shall not be operative in any case, unless the purchaser, either upon contract or otherwise, actually resides upon and improves at least two acres thereof each and every year of the said five years in a manner to subject the same to cultivation: provided, that the exemption herein provided for shall not extend to more than eighty acres purchased by any one person.

Sec. 2. Any person claiming exemption under this act shall make application to the supervisor for exemption at the time assessment of the township is made, and the supervisor shall enter the person's name upon the assessment roll and the description of the land the same as though taxes were to be spread upon the land, and refer the application to the board of review of the township, who shall if the conditions entitling exemption have been complied with, order to be written after the description "Exempt under the cut-over and wild land act, first year," and each subsequent year thereafter if the conditions have been complied with, but using second year, third year, fourth year, fifth year successively, after which the land shall no longer be exempt under this act. (*Michigan. Public Acts 1913, no. 208, p. 420-21*)

Sec. 64. Armories erected by counties, cities, private corporations, corporations composed of national guard companies of private individuals, and used by organizations of the permanent organized militia, shall be exempt from all taxes, ordinary or extraordinary, whether levied by the state or by counties or municipalities, the same as other state property is exempt. Bonds, mortgages and other certificates of indebtedness made and issued by any municipality, organization or private individual for the purpose of erecting armories under this act, shall not be assessed or taxed as personal property for any purpose, when held by any person within the State of Michigan. (*Michigan. Howell's Statutes, 1913, 1:740*)

Sec. 12. It shall be the duty of the supervisor or assessor to personally examine the various private reservations when the real estate is assessed for taxation, and to note upon his return the condition of the trees, and that same are properly planted and continuously cared for in order that the intent of this act may be complied with. If the said private reservation is properly planted and continuously cared for such part of its value as is over and above one dollar per acre shall be exempt from taxation. (*Michigan. Howell's Statutes, 1913, 1:1001*)

Sec. 1. All bonds hereafter issued by any county, township, city, village or school district within the state of Michigan pursuant to statute are hereby exempted from all taxation. (*Michigan. Howell's Statutes, 1913, 1:1002*)

MINNESOTA

Constitution: art. 9, sec. 1. . . . public burying grounds, public schoolhouses, public hospitals, academies, colleges, universities, and all seminaries of learning, all churches, church property, and houses of worship, institutions of purely public charity, and public property used exclusively for any public purpose, shall be exempt from taxation, and there may be exempted from taxation personal property not exceeding in value \$200, for each household, individual or head of a family, as the legislature may determine. (*Minnesota. General Statutes, 1913, p. 2089*)

Statutes: sec. 1970. All property described in this section to the extent herein limited shall be exempt from taxation, to wit:

- 1 All public burying grounds.
- 2 All public schoolhouses.
- 3 All public hospitals.
- 4 All academies, colleges, and universities, and all seminaries of learning.
- 5 All churches, church property and houses of worship.
- 6 Institutions of purely public charity.
- 7 All public property exclusively used for any public purpose.
- 8 Personal property of every head of a family liable to assessment and taxation of the value of \$100. The county auditor shall deduct such exemption from the total valuation of such property as equalized by the tax commission assessed to such person, and extend his levy of taxes upon the remainder only.

Sec. 1971. That bonds and certificates of indebtedness hereafter issued by the state of Minnesota, or by any county, city or village of said state, or any township, or any common or independent school district of said state, or any governmental board of said state, or any county, city or village thereof, shall hereafter be exempt from taxation, provided that nothing herein contained shall be construed as exempting such bonds from the payment of a tax thereon, as provided for by chapter 288, Laws 1905, when any of such bonds constitute in whole or in part any inheritance or bequest, taken or received by any person or persons or corporation. (*Minnesota. General Statutes, 1913, p. 411-12*)

MISSISSIPPI

Constitution: No constitutional exemption clause.

Statutes: sec. 4251. The following property, and no other, shall be exempt from taxation, to wit:

- (a) All cemeteries used exclusively for burial purposes.
- (b) All property, real or personal, belonging to the United States.
- (c) All property, real or personal, belonging to this state or to any county, levee board or municipal corporation thereof.
- (d) All property, real or personal, belonging to any religious or charitable society, and used exclusively for the purposes of such society and not for profit. All property, real or personal, belonging to any college or institution for the education of youths, used directly and exclusively for such purpose.
- (e) All property, real or personal, held and occupied by trustees of schools, and school lands of the respective townships for the use of public schools.
- (f) Property appropriated to and occupied and used for any hospital or charitable institution.
- (g) Wearing apparel of every person, not including watches and jewelry.
- (h) Provisions on hand for family consumption.
- (i) All farm products raised in this state in the hands of the producer.
- (j) One gun for each owner kept for private use.
- (k) All poultry.
- (l) Household furniture, not to exceed two hundred and fifty dollars in value.
- (m) Two cows and calves.
- (n) Twenty head of sheep and goats each.
- (o) All colts foaled in this state under three years old.
- (p) Farming implements used for agricultural purposes.
- (q) All property of Agricultural and Mechanical Association and of fairs used for promoting their objects.
- (r) The libraries of all persons.
- (s) All pictures and works of art not kept or offered for sale as merchandise.
- (t) The tools of any mechanic necessary for carrying on his trade.
- (u) Ten head of hogs.

(v) All permanent factories or plants of the kind hereinafter named, which are now in the course of establishment, or shall be hereafter established in this state before the first day of January, 1910, shall be exempt from all state, county and levee taxation for a period of five years, viz :

All factories and plants for working cotton, cement, cement-plaster and lime, rock and stone, jute, ramie, wool, silk, furs or metals, or for manufacturing machinery or instruments, or articles in a finished state, or for making wagons, carriages, buggies, furniture, clothing or shoes, and all creameries. Such exemption to commence from the date of the charter, or if not chartered, from the date of the commencement of operations. A corporation or person claiming the exemption under the provisions of this paragraph (v) shall apply, in writing, to the auditor of public accounts, giving full information as to the property proposed to be exempt, the kinds of articles to be manufactured, and date from which exemption is claimed, and the auditor, with the written advice of the attorney general, shall determine whether the property is exempt. The auditor shall notify the chancery clerk of the county in which any enterprise is so exempt, stating distinctly the property exempt, and the date when such exemption began and ends, and the chancery clerk shall record such statement in a book to be kept in his office for such purpose, and the auditor shall record and preserve in his office any record to be kept for that purpose, all decisions and opinions and statements furnished to chancery clerks relative to exemption. Municipalities may grant like exemptions for a period not exceeding ten years. None of the provisions herein contained shall apply to factories which belong to a trust, pool or combine.

(w) All state, county and municipal, levee or school bonds or other government obligations issued after the first day of April, 1906, and all notes and evidences of indebtedness bearing a rate of interest not greater than six per cent per annum, and all money loaned at a rate of interest not exceeding six per cent per annum shall be exempt from taxes of any character whatever. (*Mississippi, Laws 1912, ch. 241, p. 311-12*)

Sec. 4252. Public school libraries and buildings. All public libraries and buildings in which free public schools are taught, and the lots on which the same are situated, not exceeding four acres in dimensions, without cost to the state or any county or municipality thereof for rent or lease, and also the real and personal property of

whether of public or private ownership, as are open to the public, without charge or fee at all reasonable hours, and are used for the purposes of education only. (Montana, Session Laws, 1911, ch. 97, p. 166)

NEBRASKA

Constitution: art. 9, sec. 2. The property of the state, counties and municipal corporations, both real and personal shall be exempt from taxation, and such other property as may be used exclusively for agricultural and horticultural societies, for school, religious, cemetery, and charitable purposes, may be exempted from taxation, but such exemption shall be only by general law. In the assessment of real estate incumbered by public easement, any depreciation occasioned by such easement, may be deducted in the valuation of such property. The Legislature may provide that the increased value of lands by reason of live fences, fruit and forest trees, grown and cultivated thereon, shall not be taken into account, in the assessment thereof. (*Nebraska, Revised Statutes, 1913, p. 43*)

Statutes: sec. 6301. The following property shall be exempt from taxes:

First. All property of the state, counties and municipal corporations;

Second. Such other property as may be used exclusively for agricultural and horticultural societies, for schools, religious, cemetery and charitable purposes.

In the assessment of real estate, encumbered by a public easement, any depreciation occasioned by such easement shall be deducted in the valuation of such property. The increased value of lands by reason of live fences, and forest trees grown and cultivated thereon, shall not be taken into account in the assessment thereof. (*Nebraska, Revised Statutes, 1913, p. 1741*)

NEVADA

Constitution: art. 10, sec. 1. The legislature shall provide by law for a uniform and equal rate of assessment and taxation . . . excepting such property as may be exempted by law for municipal, educational, literary, scientific or other charitable purposes. (*Nevada, Revised Laws, 1912, 1:105*)

Statutes: sec. 3621. All property of every kind and nature whatsoever, within this state, shall be subject to taxation except:

First. All lands and other property owned by the state, or by the United States, or by any county, municipal corporation, town or village in this state, and all public schoolhouses, with lots appurtenant thereto, owned by any legally created school district within the state; provided, that when any of the property mentioned in this subdivision is used for any other than public purposes, and a rent or valuable consideration is received for its use, the same shall be taxed.

Second. Unpatented mines and mining claims; provided, that nothing in this section shall be so construed as to exempt from taxation possessory claims to the public lands of the United States, or of this state, or the proceeds of the mines; and provided, further, that nothing herein shall be so construed as to interfere with the primary title to the lands belonging to the United States.

Third. Churches, chapels and other buildings used for religious worship, with their furniture and equipments, and the lots of ground on which they stand, used therewith and necessary thereto; provided, that when any such property is used exclusively for any other than church purposes, and a rent or other valuable consideration is received for its use, the same shall be taxed.

Fourth. The funds, furniture, paraphernalia and regalia owned by any lodge of the Order of Free and Accepted Masons, or of the Independent Order of Odd Fellows, or of any other similar charitable organization, or by any benevolent or charitable society, so long as the same shall be used for the legitimate purposes of such lodge or society, or for such charitable or benevolent purposes; provided, that such exemption shall in no case exceed the sum of five thousand dollars to any one lodge, society or organization.

Fifth. All cemeteries and graveyards set apart and used for and open to the public for the burial of the dead, when no charge is made for burial therein.

Sixth. The property of widows and orphan children, not to exceed the amount of one thousand dollars to any one family; provided, that no such exemption shall be allowed to any but actual bona fide residents of this state, and shall be allowed in but one county in this state to the same family, and the party or parties claiming such exemption, or some one in their behalf, shall make an affidavit before the county assessor of such residence, and that such exemption has been claimed in no other county in this state for that year. (*Nevada, Revised Laws, 1912, 1:1045-46*)

whether of public or private ownership, as are open to the public without charge or fee at all reasonable hours, and are used for the purposes of education only. (Montana, Session Laws, 1911, c. 97, p. 166)

NEBRASKA

Constitution: art. 9, sec. 2. The property of the state, counties and municipal corporations, both real and personal shall be exempt from taxation, and such other property as may be used exclusively for agricultural and horticultural societies, for school, religious, cemetery, and charitable purposes, may be exempted from taxation but such exemption shall be only by general law. In the assessment of real estate incumbered by public easement, any depreciation occasioned by such easement, may be deducted in the valuation of such property. The Legislature may provide that the increase of value of lands by reason of live fences, fruit and forest trees, grown and cultivated thereon, shall not be taken into account, in the assessment thereof. (*Nebraska, Revised Statutes, 1913, p. 43*)

Statutes: sec. 6301. The following property shall be exempt from taxes:

First. All property of the state, counties and municipal corporations;

Second. Such other property as may be used exclusively for agricultural and horticultural societies, for schools, religious, cemetery and charitable purposes.

In the assessment of real estate, encumbered by a public easement, any depreciation occasioned by such easement shall be deducted in the valuation of such property. The increased value of lands by reason of live fences, and forest trees grown and cultivated thereon, shall not be taken into account in the assessment thereof (*Nebraska, Revised Statutes, 1913, p. 1741*)

NEVADA

Constitution: art. 10, sec. 1. The legislature shall provide by law for a uniform and equal rate of assessment and taxation . . . excepting such property as may be exempted by law for municipal, educational, literary, scientific or other charitable purposes (*Nevada, Revised Laws, 1912, 1:105*)

Statutes: sec. 3621. All property of every kind and nature whatsoever, within this state, shall be subject to taxation except:

Sec. 2. Towns and cities are hereby authorized to exempt from taxation, in the same manner as provided in section 1, real estate other than that mentioned in said section 1 now owned by charitable societies which have established and maintained homes for dependent children or indigent aged people, where the income of said real estate is devoted solely to the support of such homes, provided such whole exemption shall be limited to one hundred and fifty thousand dollars. (*New Hampshire, Laws 1915, ch. 135, p. 194*)

Sec. 3. All special acts exempting property of any such corporation or institution from taxation, unless such property is used as specified in section 1 of this act, and all acts or parts of acts inconsistent with this act are hereby repealed, and this act shall take effect upon its passage. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901-1913, p. 94*)

Sec. 5. The improvement caused by reclaiming swamp or swale lands for the purposes of agriculture shall be exempt from taxation for a term of ten years from the time when such improvement shall have been made to the satisfaction of the selectmen of the town in which such lands are situated. (*New Hampshire, Public Statutes and Session Laws 1901, ch. 55, p. 203*)

Sec. 1. In consideration of the public benefit to be derived from the planting and cultivation of timber or forest trees, the owners of any and all land which shall be planted with timber or forest trees, not less than 1200 to the acre, shall be entitled, from and after the first day of April, 1903, to a rebate of the taxes assessed upon said land as follows: for the first ten years after the land has been so planted, a rebate of ninety per cent of all the taxes assessed upon said land; for the second period of ten years after such planting, a rebate of eighty per cent of all said taxes; and for the third and final period of rebate after such planting, a rebate of fifty per cent of all said taxes. Said rebate to be allowed only on condition that said planted trees are kept in a sound condition. A return of such planting shall be made to the selectmen when taking the annual inventory, which return shall be verified by the selectmen and made the basis of such tax exemption. After said trees have been planted ten years it shall be lawful for the owners to thin out the same so that not less than six hundred trees shall be left to the acre; but no portion of said planted land shall be absolutely cleared of trees during the period for which said rebate may be allowed. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901-1913, p. 546*)

Sec. 3842. There shall be exempt from taxation all Young Men's Christian Association buildings with their furniture and equipments, and the lots or ground on which they stand, used therewith and necessary thereto; provided, that when any such property is used for any other than Young Men's Christian Association purposes, and a rent or other valuable consideration is received for its use, the same shall be taxed. (*Nevada, Revised Laws, 1912, 1:1124*)

NEW HAMPSHIRE

Constitution: No constitutional exemption clause.

Statutes: sec. 2. Real estate, whether improved or unimproved, and whether owned by residents or others, is liable to be taxed, except houses of public worship, twenty-five hundred dollars of the value of parsonages owned by religious societies and occupied by their pastors, schoolhouses, seminaries of learning, real estate of the United States, state, or town used for public purposes, and almshouses on county farms.

Sec. 1. All public cemeteries, and all property held in trust for the benefit of public places for the burial of the dead, and so much of the real estate and personal property of charitable associations, corporations, and societies as is devoted exclusively to the uses and purposes of public charity, are hereby exempted from taxation. (*New Hampshire, Public Statutes and Session Laws 1901, ch. 55, p. 202-3*)

Sec. 1. The personal property of institutions devoted to educational purposes, charitable and religious societies, and of temperance societies, incorporated within this state, and the real estate owned and occupied by them, their officers, or their students for the purposes for which they are incorporated, and property used and occupied by the Grand Army of the Republic, shall be exempt from taxation, provided none of the income or profits of the business of such corporations or institutions is divided among the stockholders or members, or is used or appropriated for other than educational, charitable, or religious purposes, and provided further, that in each case such exemption is limited to \$150,000. Towns are hereby authorized to increase such exemption to such an amount as they may vote, by a majority of those present at any regular town meeting, acting under an article duly incorporated in the warrant for said meetings; and cities are authorized to increase such exemptions to such an amount as the city government may vote and the mayor approve. (*New Hampshire, Laws 1915, ch. 150, p. 204-5*)

to the value of one thousand dollars; provided, such soldier or sailor and his wife, if any, shall not own property of the value of three thousand dollars or more. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901-1913, p. 104*)

Sec. 2. Any portion of a railroad which has not been completed and opened for use for a period of ten years next prior to the fifteenth day of September next preceding the time when a railroad tax is to be assessed, shall be exempt from taxation. (*New Hampshire, Public Statutes and Session Laws 1901, p. 224*)

Sec. 30. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901-1913, p. 434*)

NEW JERSEY

Constitution: No constitutional exemption clause.

Statutes: Sec. 3. The following property shall be exempt from taxation under this act, namely:

1 The bonds and other securities of the United States and all bonds, securities, improvement certificates and other evidences of indebtedness heretofore or hereafter issued by this state or by any county thereof, or by any taxing district or school district of this state, and the personal property owned by citizens or corporations of this state situate and being out of the state upon which taxes shall have been actually assessed and paid within twelve months next before May twentieth, being the day prescribed by law for commencing the assessment;

2 The property of the United States and of the state of New Jersey and of the respective counties, school districts, and taxing districts when used for public purposes, but this exemption shall not include real property bought in for debts or on foreclosures of mortgages given to secure loans out of public funds or out of money in court, which property shall be taxed unless devoted to public uses;

3 Any building, real estate or personal property used solely by any organization of the national guard for military purposes, and purchased or erected at public expense; also any building and lot and the personal property in said building used for an armory and

Sec. 1. The bonds or notes of this state and of any of the counties, municipalities, school districts and village precincts of this state, bearing interest at a rate not exceeding five per cent, are hereby exempted from taxation. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901-1913, p. 94*)

Sec. 7. . . . but two such hogs (over six months old) to each family shall be exempt from taxation.

Sec. 9. Stock in corporations shall not be taxed, if the nature and purposes of the corporation are such that no dividend of its profits is to be made. (*New Hampshire, Public Statutes and Session Laws 1901, p. 204*)

Sec. 11. Towns may by vote exempt from taxation for a term not exceeding ten years any manufacturing establishment proposed to be erected or put in operation therein and the capital to be used in operating the same, unless such establishment has been previously exempted by some town. Provided however, that the assessors shall annually appraise such property and the valuation determined upon for the same shall be added to the valuation of all other property in the town to determine the total valuation for the purposes of state and county tax. (Proviso does not apply to property exempted previous to April 9, 1909.) (*New Hampshire, Public Statutes and Session Laws, Supplement 1901-1913, p. 94*)

Sec. 12. Any town in this state may by vote authorize its proper officers to make contracts with individuals to exempt from taxation for a term not exceeding ten years all materials of wood, copper, iron, and steel used in the construction and building of ships and vessels in such town, and the ships and vessels constructed therefrom while in the process of construction.

Sec. 14. Any town in this state, at any legal meeting holden therein, may, by a majority of the legal voters present and voting at the meeting, authorize its selectmen to hire money of individuals living in the town at a rate of interest not exceeding five per cent per annum, and provide that all moneys thus loaned shall be exempt from taxation. (*New Hampshire, Public Statutes and Session Laws 1901, p. 204*)

Sec. 4. . . . And every soldier or sailor residing in New Hampshire who served for sixty days or more in the army of the United States during the War of the Rebellion and received an honorable discharge from that service, and the wife or widow of any such soldier or sailor, in consideration and recognition of such service, shall be exempt each year from taxation upon his taxable property

and charges received from or on behalf of beneficiaries using or occupying the said building provided the building is wholly controlled and the entire income therefrom is used for said charitable, benevolent or religious purposes. (*New Jersey. Laws 1913, p. 570-72*)

5 The shares of stock of any corporation of this state, which by contract with the state is expressly exempted from taxation, and the shares of stock of any corporation of this state the capital or property whereof is made taxable to and against said corporation;

6 Graveyards not exceeding ten acres of ground, cemeteries and buildings for cemetery use erected thereon;

7 The real and personal property of any exempt firemen's association, firemen's relief association, and volunteer fire company incorporated under the laws of this state, and which is used exclusively for the purposes of such corporation;

8 All officers and franchises, and all property used for railroad and canal purposes, the taxation of which is provided for by any other law of this state.

Sec. 4. All persons enrolled as active members of the fire department or of any organized volunteer fire department of any taxing district or fire district under the control of any township committee, common council or other authorized public body; all exempt firemen of any taxing district; all honorably discharged soldiers and sailors who have served in the army or navy of the United States during any war or rebellion and their widows during widowhood; and all members of the national guard during their term of service, shall be exempt on proper claim made therefor from poll taxes and from state, county and municipal taxation upon real and personal property or both to a valuation not exceeding in the aggregate five hundred dollars, which may be assessed against their property, in the case of active and exempt firemen in the municipality or township under the supervision of which they may be doing public fire duty, or in the service of which they became exempt; in the case of soldiers and sailors, in the municipality or township wherein they reside; no taxpayer shall be allowed more than one exemption under this section; the right to claim exemption shall extend to cases where it has accrued before and exists on the date when taxes are due and payable; sufficient evidence to the assessor or collector of taxes of the right to the exemptions in this section authorized shall be as follows; in the case of active and exempt firemen, the certificate of the proper public official in charge of the records showing that the claimant is such fireman, which

owned by an incorporated armory association composed entirely of members of the national guard of this state and supported in whole or in part by annual state appropriation, on condition that all the income derived from said property above the expense of its maintenance and repair shall be used exclusively for such national guard and armory;

(*New Jersey, Compiled Statutes, 4:5077-79*)

4 All buildings actually used for colleges, schools, academies, seminaries, associations and corporations organized exclusively for the moral and mental improvement of men or women, or for religious, charitable, benevolent or hospital purposes, or for one or more such purposes, not conducted for profit; also all buildings actually and exclusively used for public libraries, religious worship or for asylums or schools for feeble-minded or idiotic persons and children, and owned by corporations of this state authorized to carry on such charities; the land whereon the same are situated necessary to the fair use and enjoyment thereof, not exceeding five acres in extent for each; the furniture thereof and personal property used therein, and the endowment or fund held exclusively for the charitable, benevolent or religious purposes of the corporation owning such buildings; the parsonage and land whereon the same stands to an amount not exceeding five thousand dollars owned by any religious corporation of this state while actually used by the officiating clergyman thereof; also all buildings used exclusively for purposes considered charitable under the common law, or belonging to any association or incorporated company formed for the purpose and actually engaged in the work of preventing cruelty to animals, with the land whereon the same are erected and which may be necessary for the fair enjoyment thereof, and the furniture and personal property used therein; the funds of all charitable and benevolent institutions and associations collected and held exclusively for the sick and disabled members thereof, or for the widows of deceased members, or for the education, support or maintenance of the children of deceased members and all endowments and funds held and administered exclusively for charitable, benevolent, religious or hospital purposes within this state, however such endowments and funds may be invested; no buildings used for any such purposes which may be hired for rental, paid to a landlord, shall be exempt. The exemption described in this paragraph of a building and land used for charitable, benevolent or religious purposes shall extend to cases where the said building and the charitable, benevolent or religious work therein carried on is supported partly by fees

and charges received from or on behalf of beneficiaries using or occupying the said building provided the building is wholly controlled and the entire income therefrom is used for said charitable, benevolent or religious purposes. (*New Jersey. Laws 1913, p. 570-72*)

5 The shares of stock of any corporation of this state, which by contract with the state is expressly exempted from taxation, and the shares of stock of any corporation of this state the capital or property whereof is made taxable to and against said corporation;

6 Graveyards not exceeding ten acres of ground, cemeteries and buildings for cemetery use erected thereon;

7 The real and personal property of any exempt firemen's association, firemen's relief association, and volunteer fire company incorporated under the laws of this state, and which is used exclusively for the purposes of such corporation;

8 All officers and franchises, and all property used for railroad and canal purposes, the taxation of which is provided for by any other law of this state.

Sec. 4. All persons enrolled as active members of the fire department or of any organized volunteer fire department of any taxing district or fire district under the control of any township committee, common council or other authorized public body; all exempt firemen of any taxing district; all honorably discharged soldiers and sailors who have served in the army or navy of the United States during any war or rebellion and their widows during widowhood; and all members of the national guard during their term of service, shall be exempt on proper claim made therefor from poll taxes and from state, county and municipal taxation upon real and personal property or both to a valuation not exceeding in the aggregate five hundred dollars, which may be assessed against their property, in the case of active and exempt firemen in the municipality or township under the supervision of which they may be doing public fire duty, or in the service of which they became exempt; in the case of soldiers and sailors, in the municipality or township wherein they reside; no taxpayer shall be allowed more than one exemption under this section; the right to claim exemption shall extend to cases where it has accrued before and exists on the date when taxes are due and payable; sufficient evidence to the assessor or collector of taxes of the right to the exemptions in this section authorized shall be as follows; in the case of active and exempt firemen, the certificate of the proper public official in charge of the records showing that the claimant is such fireman, which

library associations, used for library purposes where no dividends are declared, and to which the children attending the public schools have free access; and all the property, real and personal, and the revenues derived therefrom belonging to any religious or charitable society or benevolent order on the lodge system where no dividends are declared and where the revenues thereof are used for fraternal and benevolent purposes, shall be exempt from all state, county, and municipal taxes.

Sec. 4253. Any and all property maintained and operated for the benevolent purpose of a Confederate soldiers' home is hereby exempted from all municipal, county and state taxation; provided no individual or corporation derive any revenue or income from such property. (*Mississippi, Code 1906, p. 1161-62*)

MISSOURI

Constitution: art. 10, sec. 6. The property, real and personal, of the state, counties and other municipal corporations, and cemeteries, shall be exempt from taxation. Lots in incorporated cities or towns, or within one mile of the limits of any such city or town, to the extent of one acre, and lots one mile or more distant from such cities or towns, to the extent of five acres, with the buildings thereon, may be exempted from taxation, when the same are used exclusively for religious worship, for schools, or for purposes purely charitable; also, such property, real or personal, as may be used exclusively for agricultural or horticultural societies: provided, that such exemptions shall be only by general law.

Sec. 7. Other exemptions void. All laws exempting property from taxation, other than the property above enumerated, shall be void. (*Missouri, Revised Statutes, 1909, 1:118-19*)

Statutes: sec. 11,335. The following subjects are exempt from taxation: first, all persons belonging to the army of the United States; second, lands and lots, public buildings and structures with their furniture and equipments, belonging to the United States; third, lands and other property belonging to this state; fourth, lands and other property belonging to any city, county or other municipal corporation in this state, including market houses, town halls and other public structures, with their furniture and equipments and all public squares and lots kept open for health, use or ornament; fifth, lands or lots of ground granted by the United States or this state to any county, city or town, village or township, for the purpose of

education, until disposed of to individuals by sale or lease; sixth, lots in incorporated cities or towns, or within one mile of the limits of any such city or town, to the extent of one acre, and lots one mile or more distant from such cities or towns, to the extent of five acres, with the buildings thereon, when the same are used exclusively for religious worship, for schools or for purposes purely charitable, shall be exempted from taxation for state, county or local purposes.

Sec. 11,336. The real estate and personal property which may be used exclusively for agricultural or horticultural societies heretofore organized, or which may be hereafter organized in this state, shall be exempted from taxation for state, county, city or other municipal purposes. (*Missouri, Revised Statutes, 1909, 3:3507-8*)

Sec. 8378. All armories owned by this state or by any organization of the national guard, and all buildings leased by the state for military purposes, shall be exempt from taxation for all purposes during the period of such ownership, lease and use. (*Missouri, Revised Statutes, 1909, 2:2627*)

MONTANA

Constitution: art. 12, sec. 2. The property of the United States, the state, counties, cities, towns, school districts, municipal corporations and public libraries shall be exempt from taxation; and such other property as may be used exclusively for agricultural and horticultural societies, for educational purposes, places for actual religious worship, hospitals and places of burial not used or held for private or corporate profit, and institutions of purely public charity may be exempt from taxation. (*Montana, Revised Codes, 1907, p. 122*)

Statutes: sec. 2499. The property of the United States, the state, counties, cities, towns, school districts, municipal corporations, public libraries, such other property as is used exclusively for agricultural and horticultural societies, for educational purposes, places of actual religious worship, hospitals and places of burial not used or held for private or corporate profit, and institutions of purely public charity, and public art galleries and public observatories not used or held for private or corporate profit, are exempt from taxation, but no more land than is necessary for such purpose is exempt: provided, that the terms public art galleries and public observatories used in this act shall mean only such art galleries and observatories,

whether of public or private ownership, as are open to the public, without charge or fee at all reasonable hours, and are used for the purposes of education only. (Montana, Session Laws, 1911, ch. 97, p. 166)

NEBRASKA

Constitution: art. 9, sec. 2. The property of the state, counties and municipal corporations, both real and personal shall be exempt from taxation, and such other property as may be used exclusively for agricultural and horticultural societies, for school, religious, cemetery, and charitable purposes, may be exempted from taxation, but such exemption shall be only by general law. In the assessment of real estate incumbered by public easement, any depreciation occasioned by such easement, may be deducted in the valuation of such property. The Legislature may provide that the increased value of lands by reason of live fences, fruit and forest trees, grown and cultivated thereon, shall not be taken into account, in the assessment thereof. (*Nebraska, Revised Statutes, 1913, p. 43*)

Statutes: sec. 6301. The following property shall be exempt from taxes:

First. All property of the state, counties and municipal corporations;

Second. Such other property as may be used exclusively for agricultural and horticultural societies, for schools, religious, cemetery and charitable purposes.

In the assessment of real estate, encumbered by a public easement, any depreciation occasioned by such easement shall be deducted in the valuation of such property. The increased value of lands by reason of live fences, and forest trees grown and cultivated thereon, shall not be taken into account in the assessment thereof. (*Nebraska, Revised Statutes, 1913, p. 1741*)

NEVADA

Constitution: art. 10, sec. 1. The legislature shall provide by law for a uniform and equal rate of assessment and taxation . . . excepting such property as may be exempted by law for municipal, educational, literary, scientific or other charitable purposes. (*Nevada, Revised Laws, 1912, 1:105*)

Statutes: sec. 3621. All property of every kind and nature whatsoever, within this state, shall be subject to taxation except:

First. All lands and other property owned by the state, or by the United States, or by any county, municipal corporation, town or village in this state, and all public schoolhouses, with lots appurtenant thereto, owned by any legally created school district within the state; provided, that when any of the property mentioned in this subdivision is used for any other than public purposes, and a rent or valuable consideration is received for its use, the same shall be taxed.

Second. Unpatented mines and mining claims; provided, that nothing in this section shall be so construed as to exempt from taxation possessory claims to the public lands of the United States, or of this state, or the proceeds of the mines; and provided, further, that nothing herein shall be so construed as to interfere with the primary title to the lands belonging to the United States.

Third. Churches, chapels and other buildings used for religious worship, with their furniture and equipments, and the lots of ground on which they stand, used therewith and necessary thereto; provided, that when any such property is used exclusively for any other than church purposes, and a rent or other valuable consideration is received for its use, the same shall be taxed.

Fourth. The funds, furniture, paraphernalia and regalia owned by any lodge of the Order of Free and Accepted Masons, or of the Independent Order of Odd Fellows, or of any other similar charitable organization, or by any benevolent or charitable society, so long as the same shall be used for the legitimate purposes of such lodge or society, or for such charitable or benevolent purposes; provided, that such exemption shall in no case exceed the sum of five thousand dollars to any one lodge, society or organization.

Fifth. All cemeteries and graveyards set apart and used for and open to the public for the burial of the dead, when no charge is made for burial therein.

Sixth. The property of widows and orphan children, not to exceed the amount of one thousand dollars to any one family; provided, that no such exemption shall be allowed to any but actual bona fide residents of this state, and shall be allowed in but one county in this state to the same family, and the party or parties claiming such exemption, or some one in their behalf, shall make an affidavit before the county assessor of such residence, and that such exemption has been claimed in no other county in this state for that year. (*Nevada, Revised Laws, 1912, 1:1045-46*)

Sec. 3842. There shall be exempt from taxation all Young Men's Christian Association buildings with their furniture and equipments, and the lots or ground on which they stand, used therewith and necessary thereto; provided, that when any such property is used for any other than Young Men's Christian Association purposes, and a rent or other valuable consideration is received for its use, the same shall be taxed. (*Nevada, Revised Laws, 1912, 1:1124*)

NEW HAMPSHIRE

Constitution: No constitutional exemption clause.

Statutes: sec. 2. Real estate, whether improved or unimproved, and whether owned by residents or others, is liable to be taxed, except houses of public worship, twenty-five hundred dollars of the value of parsonages owned by religious societies and occupied by their pastors, schoolhouses, seminaries of learning, real estate of the United States, state, or town used for public purposes, and almshouses on county farms.

Sec. 1. All public cemeteries, and all property held in trust for the benefit of public places for the burial of the dead, and so much of the real estate and personal property of charitable associations, corporations, and societies as is devoted exclusively to the uses and purposes of public charity, are hereby exempted from taxation. (*New Hampshire, Public Statutes and Session Laws 1901, ch. 55, p. 202-3*)

Sec. 1. The personal property of institutions devoted to educational purposes, charitable and religious societies, and of temperance societies, incorporated within this state, and the real estate owned and occupied by them, their officers, or their students for the purposes for which they are incorporated, and property used and occupied by the Grand Army of the Republic, shall be exempt from taxation, provided none of the income or profits of the business of such corporations or institutions is divided among the stockholders or members, or is used or appropriated for other than educational, charitable, or religious purposes, and provided further, that in each case such exemption is limited to \$150,000. Towns are hereby authorized to increase such exemption to such an amount as they may vote, by a majority of those present at any regular town meeting, acting under an article duly incorporated in the warrant for said meetings; and cities are authorized to increase such exemptions to such an amount as the city government may vote and the mayor approve. (*New Hampshire, Laws 1915, ch. 150, p. 204-5*)

Sec. 2. Towns and cities are hereby authorized to exempt from taxation, in the same manner as provided in section 1, real estate other than that mentioned in said section 1 now owned by charitable societies which have established and maintained homes for dependent children or indigent aged people, where the income of said real estate is devoted solely to the support of such homes, provided such whole exemption shall be limited to one hundred and fifty thousand dollars. (*New Hampshire, Laws 1915, ch. 135, p. 194*)

Sec. 3. All special acts exempting property of any such corporation or institution from taxation, unless such property is used as specified in section 1 of this act, and all acts or parts of acts inconsistent with this act are hereby repealed, and this act shall take effect upon its passage. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901-1913, p. 94*)

Sec. 5. The improvement caused by reclaiming swamp or swale lands for the purposes of agriculture shall be exempt from taxation for a term of ten years from the time when such improvement shall have been made to the satisfaction of the selectmen of the town in which such lands are situated. (*New Hampshire, Public Statutes and Session Laws 1901, ch. 55, p. 203*)

Sec. 1. In consideration of the public benefit to be derived from the planting and cultivation of timber or forest trees, the owners of any and all land which shall be planted with timber or forest trees, not less than 1200 to the acre, shall be entitled, from and after the first day of April, 1903, to a rebate of the taxes assessed upon said land as follows: for the first ten years after the land has been so planted, a rebate of ninety per cent of all the taxes assessed upon said land; for the second period of ten years after such planting, a rebate of eighty per cent of all said taxes; and for the third and final period of rebate after such planting, a rebate of fifty per cent of all said taxes. Said rebate to be allowed only on condition that said planted trees are kept in a sound condition. A return of such planting shall be made to the selectmen when taking the annual inventory, which return shall be verified by the selectmen and made the basis of such tax exemption. After said trees have been planted ten years it shall be lawful for the owners to thin out the same so that not less than six hundred trees shall be left to the acre; but no portion of said planted land shall be absolutely cleared of trees during the period for which said rebate may be allowed. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901-1913, p. 546*)

Sec. 1. The bonds or notes of this state and of any of the counties, municipalities, school districts and village precincts of this state, bearing interest at a rate not exceeding five per cent, are hereby exempted from taxation. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901-1913, p. 94*)

Sec. 7. . . . but two such hogs (over six months old) to each family shall be exempt from taxation.

Sec. 9. Stock in corporations shall not be taxed, if the nature and purposes of the corporation are such that no dividend of its profits is to be made. (*New Hampshire, Public Statutes and Session Laws 1901, p. 204*)

Sec. 11. Towns may by vote exempt from taxation for a term not exceeding ten years any manufacturing establishment proposed to be erected or put in operation therein and the capital to be used in operating the same, unless such establishment has been previously exempted by some town. Provided however, that the assessors shall annually appraise such property and the valuation determined upon for the same shall be added to the valuation of all other property in the town to determine the total valuation for the purposes of state and county tax. (Proviso does not apply to property exempted previous to April 9, 1909.) (*New Hampshire, Public Statutes and Session Laws, Supplement 1901-1913, p. 94*)

Sec. 12. Any town in this state may by vote authorize its proper officers to make contracts with individuals to exempt from taxation for a term not exceeding ten years all materials of wood, copper, iron, and steel used in the construction and building of ships and vessels in such town, and the ships and vessels constructed therefrom while in the process of construction.

Sec. 14. Any town in this state, at any legal meeting holden therein, may, by a majority of the legal voters present and voting at the meeting, authorize its selectmen to hire money of individuals living in the town at a rate of interest not exceeding five per cent per annum, and provide that all moneys thus loaned shall be exempt from taxation. (*New Hampshire, Public Statutes and Session Laws 1901, p. 204*)

Sec. 4. . . . And every soldier or sailor residing in New Hampshire who served for sixty days or more in the army of the United States during the War of the Rebellion and received an honorable discharge from that service, and the wife or widow of any such soldier or sailor, in consideration and recognition of such service, shall be exempt each year from taxation upon his taxable property

to the value of one thousand dollars; provided, such soldier or sailor and his wife, if any, shall not own property of the value of three thousand dollars or more. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901-1913, p. 104*)

Sec. 2. Any portion of a railroad which has not been completed and opened for use for a period of ten years next prior to the fifteenth day of September next preceding the time when a railroad tax is to be assessed, shall be exempt from taxation. (*New Hampshire, Public Statutes and Session Laws 1901, p. 224*)

Sec. 30. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*New Hampshire, Public Statutes and Session Laws, Supplement 1901-1913, p. 434*)

NEW JERSEY

Constitution: No constitutional exemption clause.

Statutes: Sec. 3. The following property shall be exempt from taxation under this act, namely:

1 The bonds and other securities of the United States and all bonds, securities, improvement certificates and other evidences of indebtedness heretofore or hereafter issued by this state or by any county thereof, or by any taxing district or school district of this state, and the personal property owned by citizens or corporations of this state situate and being out of the state upon which taxes shall have been actually assessed and paid within twelve months next before May twentieth, being the day prescribed by law for commencing the assessment;

2 The property of the United States and of the state of New Jersey and of the respective counties, school districts, and taxing districts when used for public purposes, but this exemption shall not include real property bought in for debts or on foreclosures of mortgages given to secure loans out of public funds or out of money in court, which property shall be taxed unless devoted to public uses;

3 Any building, real estate or personal property used solely by any organization of the national guard for military purposes, and purchased or erected at public expense; also any building and lot and the personal property in said building used for an armory and

owned by an incorporated armory association composed entirely of members of the national guard of this state and supported in whole or in part by annual state appropriation, on condition that all the income derived from said property above the expense of its maintenance and repair shall be used exclusively for such national guard and armory;

(*New Jersey, Compiled Statutes, 4:5077-79*)

4 All buildings actually used for colleges, schools, academies, seminaries, associations and corporations organized exclusively for the moral and mental improvement of men or women, or for religious, charitable, benevolent or hospital purposes, or for one or more such purposes, not conducted for profit; also all buildings actually and exclusively used for public libraries, religious worship or for asylums or schools for feeble-minded or idiotic persons and children, and owned by corporations of this state authorized to carry on such charities; the land whereon the same are situated necessary to the fair use and enjoyment thereof, not exceeding five acres in extent for each; the furniture thereof and personal property used therein, and the endowment or fund held exclusively for the charitable, benevolent or religious purposes of the corporation owning such buildings; the parsonage and land whereon the same stands to an amount not exceeding five thousand dollars owned by any religious corporation of this state while actually used by the officiating clergyman thereof; also all buildings used exclusively for purposes considered charitable under the common law, or belonging to any association or incorporated company formed for the purpose and actually engaged in the work of preventing cruelty to animals, with the land whereon the same are erected and which may be necessary for the fair enjoyment thereof, and the furniture and personal property used therein; the funds of all charitable and benevolent institutions and associations collected and held exclusively for the sick and disabled members thereof, or for the widows of deceased members, or for the education, support or maintenance of the children of deceased members and all endowments and funds held and administered exclusively for charitable, benevolent, religious or hospital purposes within this state, however such endowments and funds may be invested; no buildings used for any such purposes which may be hired for rental, paid to a landlord, shall be exempt. The exemption described in this paragraph of a building and land used for charitable, benevolent or religious purposes shall extend to cases where the said building and the charitable, benevolent or religious work therein carried on is supported partly by fees

and charges received from or on behalf of beneficiaries using or occupying the said building provided the building is wholly controlled and the entire income therefrom is used for said charitable, benevolent or religious purposes. (*New Jersey. Laws 1913, p. 570-72*)

5 The shares of stock of any corporation of this state, which by contract with the state is expressly exempted from taxation, and the shares of stock of any corporation of this state the capital or property whereof is made taxable to and against said corporation;

6 Graveyards not exceeding ten acres of ground, cemeteries and buildings for cemetery use erected thereon;

7 The real and personal property of any exempt firemen's association, firemen's relief association, and volunteer fire company incorporated under the laws of this state, and which is used exclusively for the purposes of such corporation;

8 All officers and franchises, and all property used for railroad and canal purposes, the taxation of which is provided for by any other law of this state.

Sec. 4. All persons enrolled as active members of the fire department or of any organized volunteer fire department of any taxing district or fire district under the control of any township committee, common council or other authorized public body; all exempt firemen of any taxing district; all honorably discharged soldiers and sailors who have served in the army or navy of the United States during any war or rebellion and their widows during widowhood; and all members of the national guard during their term of service, shall be exempt on proper claim made therefor from poll taxes and from state, county and municipal taxation upon real and personal property or both to a valuation not exceeding in the aggregate five hundred dollars, which may be assessed against their property, in the case of active and exempt firemen in the municipality or township under the supervision of which they may be doing public fire duty, or in the service of which they became exempt; in the case of soldiers and sailors, in the municipality or township wherein they reside; no taxpayer shall be allowed more than one exemption under this section; the right to claim exemption shall extend to cases where it has accrued before and exists on the date when taxes are due and payable; sufficient evidence to the assessor or collector of taxes of the right to the exemptions in this section authorized shall be as follows; in the case of active and exempt firemen, the certificate of the proper public official in charge of the records showing that the claimant is such fireman, which

shall be furnished without charge, and in the case of honorably discharged soldiers or sailors, or their widows, an honorable discharge, which shall be the last discharge, or the certificate of the adjutant general of this state, and in the case of commissioned officers of the national guard the certificate of the adjutant general of this state, and in the case of other members of the national guard, the certificate under oath of the commander of their company, battery or band; such certificates, where two or more claimants are entitled in the same taxing district may be in the form of a list, certified and verified by oath and filed with the assessor or collector at or before the time when taxes are payable. (*New Jersey. Compiled Statutes*, 4:5083-84)

Sec. 1. . . . If, after making an investigation, the State Board of Forest Park Reservation Commissioners shall be satisfied that the public interest will be as well served by the freedom to use the lake or pond for boating and fishing, as it would be if the property were conveyed to the state, the said Board of Forest Park Reservation Commissioners shall enter into an agreement with the owner or owners of said pond or lake, which agreement shall provide that in consideration of the free use by the public of the waters of said lake or pond for boating and fishing, the property shall be exempt from taxation so long as the agreement remains in force, the same as it would be if the state acquired title thereto.

Sec. 4. Nothing in this act shall warrant the owner or owners of a pond or lake used solely or chiefly as a source of water power for a mill or factory in active operation to apply for exemption of taxes. (*New Jersey. Laws 1912*, p. 576-77)

NEW MEXICO

Constitution: art. 8, sec. 7. The property of the United States, the state and all counties, towns, cities and school districts, and other municipal corporations, public libraries, community ditches and all laterals thereof, all church property, all property used for educational or charitable purposes, all cemeteries not used or held for private or corporate profit, and all bonds of the State of New Mexico, and of the counties, municipalities and districts thereof shall be exempt from taxation. (*New Mexico, Statutes Annotated, 1915*, p. 77)

Statutes: sec. 4571. All bonds (state bonds) issued under the provisions of this article shall be exempt from taxation. (*New Mexico, Statutes Annotated, 1915*, p. 1322)

Sec. 5428. There shall be exempted from taxation, property of each head of a family to the amount of two hundred dollars, providing that the person claiming such exemption shall make oath that he is such head of a family, and has not claimed, and will not claim, such exemption in any other county for the current year. This exemption shall be construed as extending to property, title to which is held by the wife, as well as to property title to which is held by the husband, but not so as to give two exemptions to one family.

Sec. 5429. For the purpose of aiding and encouraging the construction of beet sugar factories, broom factories, woolen mills, smelters, water power plants, cement and plaster manufacturing plants, refining or reduction works, water ways, pipe lines, ditches, canals, flumes, or other means of conveying water for the purpose of supplying water for beet sugar factories, broom factories, woolen mills, smelters, refining or reduction works, or irrigation plants, erected or constructed for the purpose of treating beets, broom corn, wool, or ores, or supplying water for placer mining, or smelter purposes, or irrigation purposes, in the state of New Mexico, together with all machinery and fixtures affixed thereto and used therein, including real estate, not exceeding one hundred acres for each factory or mill, and upon which such factory or mill is constructed, shall be exempt from taxation as follows, to wit:

Those factories, mills, smelters, water power plants, cement and plaster manufacturing plants, refining or reduction works, water ways, pipe lines, ditches, canals, flumes, or irrigation plants, which shall be erected and operated in good faith and in a substantial manner on or before the first day of April, A. D. 1909, shall be exempt from taxation for a period of six years from and after the completion thereof.

Sec. 5430. The following property shall be exempt from taxation: property of the United States and of this State, counties, cities, towns and other municipal corporations, when devoted entirely to public use and not held for pecuniary profit; all public libraries, the grounds, buildings, books, papers and apparatus of literary, scientific, benevolent, agricultural and religious institutions and societies, when the property of the said institutions and societies shall be devoted exclusively to the appropriate objects of such institutions and not leased or rented or otherwise used with a view to pecuniary profit; irrigating ditches, canals and flumes belonging to communities and used exclusively for irrigating lands, without any charge or compensation for the same or for the water thereof, except the

necessary work and charges to keep the same in repair ; and cemeteries not held and used for pecuniary profit.

Sec. 5431. All irrigation ditches, canals and reservoirs, hereafter constructed for the purpose of storing or conducting water for irrigation purposes, shall be exempt from taxation for the period of six years from the commencement of such construction ; and all irrigating ditches, canals and reservoirs heretofore constructed, the extent, carrying capacity or water supply of which is increased by enlargement or additional construction of the same, or other reservoirs, ditches or canals to be used in connection therewith, shall be exempt from taxation for six years from the commencement of such additions or enlargements.

Sec. 5432. For the purpose of aiding and encouraging the construction of new railroads, the property of any railroad company formed under, or doing business pursuant to the laws of this State, and whose railroad may hereafter be constructed, shall be exempt from taxation until the expiration of six years from and after the completion of its railroad and branches ; such railroad being deemed to be completed for the purpose of taxation, as to any operative division thereof, when the same is opened for business to the public. (*New Mexico, Statutes Annotated, 1915, p. 1542-43*)

Sec. 14. An exemption from taxation in the sum of two hundred dollars shall be allowed and deducted by the assessor for each head of the family, whether the exemption is claimed or not, in accordance with the provisions of the constitution. Widows having children shall be recognized as heads of families for the purposes of this act. (*New Mexico, Statutes Annotated, 1915, p. 63-64*)

NEW YORK

Constitution: No constitutional exemption clause.

Statutes: sec. 4. The following property shall be exempt from taxation :

- 1 Property of the United States.
- 2 Property of this state other than its wild or forest lands in the forest preserve.
- 3 Property of a municipal corporation of the state held for a public use, including real property held or used for cemetery purposes, and all lots and plats therein conveyed by the municipal corporation as places for the burial of the dead, except the portion of municipal property not within the corporation.

4 The lands in any Indian reservation owned by the Indian nation, tribe or band occupying them.

5 All property exempt by law from execution, other than an exempt homestead. But real property purchased with the proceeds of a pension granted by the United States for military or naval services, and owned by the pensioner, or by his wife or widow, is subject to taxation as herein provided. Such property shall be assessed in the same manner as other real property in the tax districts. At the meeting of the assessors to hear the complaints concerning assessments, a verified application for the exemption of such real property from taxation may be presented to them by or on behalf of the owner thereof, which application must show the facts on which the exemption is claimed including the amount of pension money used in or toward the purchase of such property. No such exemption on account of pension money shall be allowed in excess of five thousand dollars. If the assessors are satisfied that the applicant is entitled to the exemption, and that the amount of pension money exempt to the extent authorized by this subdivision used in the purchase of such property equals or exceeds the assessed valuation thereof, they shall enter the word "exempt" upon the assessment-roll opposite the description of such property. If the amount of such pension money exempt to the extent authorized by this subdivision used in the purchase of the property is less than the assessed valuation, they shall enter upon the assessment-roll the words "exempt to the extent of dollars" (naming the amount), and thereupon such real property, to the extent of the exemption entered by the assessors, shall be exempt from state, county and general municipal taxation, but shall be taxable for local school purposes, and for the construction and maintenance of streets and highways. If no application for exemption be granted, the property shall be subject to taxation for all purposes. The entries above required shall be made and continued in each assessment of the property so long as it is exempt from taxation for any purpose. The provisions herein, relating to the assessment and exemption of property purchased with a pension, apply and shall be enforced in each municipal corporation authorized to levy taxes.

6 Bonds of this state to be hereafter issued by the comptroller to carry out the provisions of chapter seventy-nine of the laws of eighteen hundred and ninety-five, chapter one hundred and forty-seven of the laws of nineteen hundred and three, chapter four hundred and sixty-nine of the laws of nineteen hundred and six,

chapter seven hundred and eighteen of the laws of nineteen hundred and seven, and bonds of a municipal corporation heretofore issued for the purpose of paying up or retiring the bonded indebtedness of such corporation. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 5:5805-9*)

7 The real property of a corporation or association organized exclusively for the moral or mental improvement of men or women, or for religious, bible, tract, charitable, benevolent, missionary, hospital, infirmary, educational, scientific, literary, library, patriotic, historical or cemetery purposes, or for the enforcement of laws relating to children or animals, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes, and the personal property of any such corporation shall be exempt from taxation. But no such corporation or association shall be entitled to any such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes, or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purposes be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association, or for any of its members or employees, or if it be not in good faith organized or conducted exclusively for one or more of such purposes. The real property of any such corporation or association entitled to such exemption held by it exclusively for one or more of such purposes and from which no rents, profits or income are derived, shall be so exempt, though not in actual use therefor by reason of the absence of suitable buildings or improvements thereon, if the construction of such buildings or improvements is in progress, or is in good faith contemplated by such corporation or association; or if such real property is held by such corporation or association upon condition that the title thereto shall revert in case any building not intended and suitable for one or more of such purposes shall be erected upon said premises or some part thereof. The real property of any such corporation not so used exclusively for carrying out thereupon one or more of such purposes but leased or otherwise used for other purposes, shall not be exempt, but if a portion only of any lot or building of any such corporation or association is used exclusively for carrying out thereupon one or more such purposes of any such corporation or association, then such lot or building shall be so exempt only to the extent of the value of the portion so

used, and the remaining or other portion, to the extent of the value of such remaining or other portion, shall be subject to taxation; provided, however, that a lot or building owned and actually used for hospital purposes, by a free public hospital, depending for maintenance and support upon voluntary charity, shall not be taxed as to a portion thereof leased or otherwise used for the purposes of income, when such income is necessary for, and is actually applied to the maintenance and support of such hospital, and further provided that the real property of any fraternal corporation, association or body created to build and maintain a building or buildings for its meeting or meetings of the general assembly of its members, or subordinate bodies of such fraternity and for the accommodation of other fraternal bodies or associations, the entire net income of which real property is exclusively applied or to be used to build, furnish and maintain an asylum or asylums, a home or homes, a school or schools, for the free education or relief of the members of such fraternity, or for the relief, support and care of worthy and indigent members of the fraternity, their wives, widows or orphans, shall be exempt from taxation, and provided also that the real estate owned by a free public library, situate outside of a city, shall not be taxed as to that portion thereof leased or otherwise used for purposes of income, when such income is necessary for and actually applied to the maintenance and support of such library. Property held by any officer of a religious denomination shall be entitled to the same exemptions, subject to the same conditions and exceptions, as property held by a religious corporation. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 11:632-34*)

8 Real property of an incorporated association of present or former volunteer firemen actually and exclusively used and occupied by such corporation and not exceeding in value fifteen thousand dollars.

9 All dwelling houses and lots of religious corporations while actually used by the officiating clergymen thereof, but the total amount of such exemption to any one religious corporation shall not exceed two thousand dollars. Such exemption shall be in addition to that provided by subdivision 7 of this section.

10 The real property of an agricultural society permanently used by it for exhibition grounds. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 5:5812-13*)

11 The real and personal property of a minister of the gospel or priest of any denomination who is engaged in the work assigned to him by the church or denomination to which he belongs, or who

is disabled by impaired health from the performance of such duties, or over seventy years of age, and the property of the widow of such minister while she remains such, but the total amount of such exemption on account of both real and personal property, shall not exceed fifteen hundred dollars. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 11:634*)

12 All vessels registered at any port in this state and owned by an American citizen, or association, or by any corporation, incorporated under the laws of the State of New York, engaged in ocean commerce between any port in the United States and any foreign port, are exempted from all taxation in this state, for state and local purposes; and all such corporations, all of whose vessels are employed between foreign ports and ports in the United States, are exempted from all taxation in this state, for state and local purposes, upon their capital stock, franchises and earnings, until and including December 31, 1922.

13 A bond, mortgage, note, contract, account or other demand, belonging to any person not a resident of this state, sent to or deposited in this state for collection; the products of another state owned by a nonresident of this state and consigned to his agent in this state for sale on commission for the benefit of the owner; moneys of a nonresident of this state, under the control or in the possession of his agent in this state, when transmitted to such agent for the purpose of investment or otherwise.

14 The deposits in any bank for savings which are due depositors, the accumulations in any domestic life insurance corporation, held for the exclusive benefit of the insured, other than real estate and stocks, now liable for taxation; the accumulations of any incorporated cooperative loan association upon the shares of such association held by any person; and personal property of any corporation, person, company or association transacting the business of fire, casualty or surety insurance in this state equal in value to the unearned premiums required by the laws of this state, or the regulations of its insurance department, to be charged as a liability.

15 Moneys collected in the course of the business of any corporation, association or society doing a life or casualty insurance business or both, upon the cooperative or assessment plan, and which are to be used for the payment of assessments, or for death losses or for benefits to disabled members.

16 The owner or holder of stock in an incorporated company liable to taxation on its capital, shall not be taxed as an individual for such stock.

17 The personal property in excess of one hundred thousand dollars of mutual life insurance corporation incorporated in this state before April 10, 1849.

18 Property real, from which no income is derived, and personal property, situated within any city of the first class and belonging to the medical society of any county, which county is either wholly or partly within such city and which society was heretofore incorporated under the provisions of chapter 94, laws of 1813, entitled "An act to incorporate medical societies for the purpose of regulating the practice of physic and surgery in this state," provided that such property is used for the purposes of such a society and not otherwise, and provided that such exemption of property for any society in the counties of Kings or New York shall not exceed one hundred and fifty thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

19 Property real from which no rent is derived and personal property, situated within any city of the first class and belonging to any incorporated pharmaceutical society of any county which is either wholly or partly within such city, which society has heretofore been or may hereafter be authorized and empowered by act of the legislature to establish and which has established or may hereafter establish, a college of pharmacy in such city; provided that such property is used for the purposes of such college and not otherwise, and provided also that the exemption of such property for any society in the counties of Kings and New York shall not exceed one hundred thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

20 The commissioners of the sinking fund or other chief financial board of any city of the first class, may, in their discretion, by resolution, exempt from taxation for local purposes the real and personal property, or any part of it, of a corporation or association organized to maintain an academy of music, if, in the opinion of such board, the interests of such city require the maintenance of such academy of music, and it shall appear that the property so exempted represents or was purchased with the proceeds of popular or general subscription for the erection of such academy of music. No property of such corporation or association shall be exempt, except the real property consisting of such academy of music and the furniture thereof, or personal property so subscribed and held for the purpose of constructing such academy of music. No such exemption shall be made for any year unless it shall appear that, during the preceding year, the corporation or association has not

earned a net annual income upon the net cost of such academy and the furniture thereof. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated*, 5:5813-16)

21 Household furniture and personal effects to the value of one thousand dollars. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated*, 8:2721)

Sec. 16. Whenever the owner of lands, to the extent of one or more acres and not exceeding one hundred acres, shall plant the same for forestry purposes with trees to the number of not less than eight hundred to the acre, and whenever the owner of existing forest or brush lands to the extent of one or more acres and not exceeding one hundred acres, shall underplant the same with trees, to the number of not less than three hundred to the acre, and proof of that fact shall be filed with the assessors of the tax district or districts in which such lands are situated as hereinafter provided, such lands so forested shall be exempt from assessment and taxation for any purpose for a period of thirty-five years from the date of the levying of taxes thereon immediately following such planting, and such existing forest or brush lands so underplanted shall be assessed at the rate of fifty per centum of the assessable valuation of such land exclusive of any forest growth thereon for a period of thirty-five years from the date of the levying of taxes thereon immediately following such underplanting.

Sec. 17. In order to encourage the maintenance of wood lots by private owners and the practice of forestry in the management thereof, the owner of any tract of land in the state, not exceeding fifty acres, which is occupied by a natural or planted growth of trees, or by both, which shall not be situated within twenty miles of the corporate limits of a city of the first class, nor within ten miles of the corporate limits of a city of the second class, nor within five miles of the corporate limits of a city of the third class, nor within one mile of the corporate limits of an incorporated village, may apply to the conservation commission in manner and form to be prescribed by it, to have such land separately classified for taxation. . . . So long as the land so classified is maintained as a wood lot, and the owner thereof faithfully complies with all the provisions of this section and the instructions of the commission, it shall be assessed at not to exceed ten dollars per acre and taxed annually on that basis. In fixing the value of said lands for assessment, the assessors shall in no case take into account the value of the trees growing thereon, and said land shall not be assessed at a value greater than other similar lands within the same tax

district, which contain no forest or tree growth, are assessed. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 8:2725-29*)

Sec. 89. . . . , the owner of any waste, denuded or wild forest lands, of the area of five acres or upwards, within the state, which are unsuitable for agricultural purposes, who shall agree with the commission to set apart for reforestation or for forest tree culture, the whole, or any specific portion of such waste, denuded or wild forest lands, of the area of five acres or upwards, may apply to the conservation commission, in manner and form to be prescribed by it, to have such lands separately classified as lands suitable for reforestation or underplanting within the purposes and provisions of this section. . . . the commission . . . shall make and execute a statement that the land has been separately classified for taxation in accordance with the provisions of this section and a valuation, in excess of which, said lands shall not be assessed for the period of thirty-five years, which valuation shall not in any event be greater than the average valuation at which the same lands were assessed for the last five years preceding the date of said application, or the value of such lands as appears by the aforesaid sworn statements of the assessors of such tax district, and a statement that the trees and timber thereon shall be exempt from taxation during said period. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 7:322-23*)

Sec. 246. Every fraternal benefit society organized or licensed under this article is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated, 7:1409*)

Sec. 141. So much of any bridge or toll house of any bridge corporation as may be within any town, city or village, shall be liable to taxation therein as real estate. Toll houses and other fixtures and all property belonging to any plank road or turnpike corporation shall be exempt from assessment and taxation for any purpose until the surplus annual receipts of tolls on its road over necessary repairs and a suitable reserve fund for repairs or relaying of planks, shall exceed seven per centum per annum on the first cost of the road. If the assessors of any town, village or city and the corporation disagree concerning any exemption claim, the corporation may appeal to the county judge of the county in which such assessment is proposed to be made, who shall, after due notice to both parties,

examine the books and vouchers of the corporation and take such further proofs as he shall deem proper, and decide whether such corporation is liable to taxation under this section, and his decision shall be final. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated*, 5:6350)

Sec. 132. Upon the adoption of a proposition therefor, the members of any fire, hose, protective or hook and ladder company in any village may be exempted from taxation to the amount of five hundred dollars on any assessment for village purposes, in addition to the exemptions otherwise allowed by law, and the real and personal property of any such company may also be exempted from like village taxation. (*New York. Birdseye, Cumming and Gilbert's, Consolidated Laws Annotated*, 5:6425)

NORTH CAROLINA

Constitution: art. 5, sec. 5. Property belonging to the state or to municipal corporations shall be exempt from taxation. The general assembly may exempt cemeteries, and property held for educational, scientific, literary, charitable, or religious purposes; also wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural implements of mechanics and farmers; libraries and scientific instruments, or any other personal property, to a value not exceeding three hundred dollars. (*North Carolina. Pell's Revisal of 1908, v. 2, appendix p. 29*)

Statutes: sec. 72. The following real estate and no other shall be exempt from taxation, state and local:

- 1 Real estate directly or indirectly owned by the United States or this state, however held, and real estate lawfully owned and held by counties, cities, towns, or school districts, used wholly and exclusively for public and school purposes, and all property used exclusively for education purposes.

- 2 Such property as may be set apart for graveyards or burial lots, except such as is held for the purpose of speculating in the sale thereof.

- 3 Buildings, with the land they actually occupy, lawfully owned and held by churches or religious bodies and wholly and exclusively used for religious worship or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building. The occasional leasing such buildings for schools, public lectures or concerts or the leasing of such parsonages shall not render them liable to taxation.

4 Buildings, with the land they actually occupy, wholly devoted to educational purposes, belonging to and actually and exclusively occupied and used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other corporate institutions of learning, together with such additional adjacent land owned by said churches, libraries, and educational institutions as may be reasonably necessary for the convenient use of such buildings, respectively, and also the buildings thereon used as residences by the officers or instructors of such educational institutions.

5 Real estate belonging to and actually and exclusively occupied and used by Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

6 Buildings, with the land they actually occupy, belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes; and also the proceeds and profits arising from rents, leases, etc., or rooms in said buildings, whether occupied for lodge and meeting purposes or not, when such rents, proceeds and profits are used for charitable and benevolent purposes.

7 The property of Indians who are not citizens, except lands held by them by purchase.

The following personal property and no other shall be exempt from taxation, state and local:

1 Property directly or indirectly owned by the state, however held; by the United States, however held; and property lawfully owned and held by the counties, cities, towns, or school districts, used wholly and exclusively for county, city, town, or public school purposes.

2 The furniture and furnishings of buildings lawfully owned and held by churches or religious bodies and wholly and exclusively used for religious worship or for the residence of the minister of any church or religious body or such ministers' private libraries.

3 The furniture, furnishings, books, and instruments contained in buildings wholly devoted to educational purposes, belonging to and actually and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions.

4 Personal property, including endowment funds, belonging to Young Men's Christian Associations and other similar religious

associations, orphan or other asylums, reformatories, hospitals, and nunneries which are not conducted for profit, but purely and completely as charities.

5 The furniture and furnishings of buildings and other property belonging to any benevolent or charitable association and used for lodge purposes and meeting rooms by said associations, or when such property or the proceeds of same is used for charitable or benevolent purposes.

6 Wearing apparel, private libraries, kitchen, and other, household furniture, not exceeding in value twenty-five dollars, and also growing crops. (*North Carolina. Gregory's Supplement to Pell's Revisal, 1913, 3:947-49*)

NORTH DAKOTA

Constitution: art. 11, sec. 176. Laws shall be passed taxing by uniform rule all property according to its true value in money, but the property of the United States and the state, county and municipal corporations, both real and personal, shall be exempt from taxation; and the legislative assembly shall by a general law exempt from taxation property used exclusively for school, religious, cemetery or charitable purposes and personal property to any amount not exceeding in value two hundred dollars for each individual liable to taxation. (*North Dakota. Compiled Laws, 1913, 1:101*)

Statutes: sec. 2078. All property described in this section to the extent herein limited shall be exempt from taxation, that is to say:

1 All public schoolhouses, academies, colleges, institutions of learning, with the books and furniture therein, and the grounds attached to such buildings necessary for their proper occupancy, use and enjoyment not to exceed forty acres in area, and not leased or otherwise used with a view to profits; also all houses used exclusively for public worship and the lots and part of lots upon which such houses are erected.

2 All land used exclusively for burying grounds or cemeteries.

3 All property, whether real or personal, belonging exclusively to the state or to the United States.

4 All buildings belonging to the counties, used in holding courts, for jails, for county officers, with the ground, not exceeding in any county ten acres, on which buildings are erected.

5 All land, houses and other buildings belonging to any county, township or town, used exclusively for the accommodation or support of the poor.

6 All buildings and contents thereof, belonging to institutions of public charity, including public hospitals under the control of religious or charitable societies, used wholly or in part for public charity, together with the land actually occupied by such institution, not leased or otherwise used with a view to profit; and all moneys and credit appropriated solely to sustaining and belonging exclusively to such institutions; also all dormitories and boarding halls, including the land upon which they are situated, owned and managed by a religious corporation for educational and charitable purposes for the use of students in attendance upon the state educational institutions; provided, that such dormitories and boarding halls be not managed or used for the purpose of making a profit over and above the costs of maintenance and operation.

7 All properties belonging to counties and to municipal corporations that are used for public purposes.

8 Personal property of each individual subject to taxation to the amount of fifty dollars.

9 The personal and real property owned by charitable associations known as posts, lodges, chapters, councils, commanderies, consistories, and like organizations and associations not organized for profit, grand or subordinate, and used by them for places of meeting, and to conduct their business and ceremonies; provided, however, that such property is used exclusively for such charitable purposes, provided, further, all personal and real property owned by any fraternity, sorority or organization of college students.

10 The real and personal property of any agricultural fair association, duly incorporated for the exclusive purpose of holding agricultural fairs, and is not conducted for profit to any of its members.

Sec. 2079. Property used exclusively for religious purposes is exempt from taxation as hereinafter provided. All real property, not exceeding one acre in extent, owned by any religious corporation or organization, upon which there is a building used for the religious services of such organization, or upon which there is a dwelling and usual outbuildings, intended and ordinarily used for the residence of the bishop, priest, rector or other minister in charge of such services, shall be deemed to be property used exclusively for religious services, and exempt from taxation, whether such real property consist of one tract or more. All taxes heretofore assessed or levied on any such real property, while the same was so used for religious purposes, are void and of no effect, and must be cancelled. All personal property of any religious corporation or organization

used for religious purposes is exempt from taxation. (*North Dakota. Compiled Laws, 1913, 1:481-82*)

Sec. 3758. Lands, houses, moneys, debts due the city and property and assets of every kind and description belonging to the city shall be exempt from taxation. (*North Dakota. Compiled Laws, 1913, 1:922*)

OHIO

Constitution: art. 12, sec. 2. . . . all bonds at present outstanding of the state of Ohio or of any city, village, hamlet, county, or township in this state or which have been issued in behalf of the public schools in Ohio and the means of instruction in connection therewith; which bonds so at present outstanding shall be exempt from taxation; but burying grounds, public schoolhouses, houses used exclusively for public worship, institutions used exclusively for charitable purposes, public property used exclusively for any public purpose, and personal property, to an amount not exceeding in value five hundred dollars, for each individual, may, by general laws, be exempted from taxation; but all such laws shall be subject to alteration or repeal; and the value of all property, so exempted, shall, from time to time, be ascertained and published as may be directed by law. (*Ohio. Constitution issued by Secretary of State 1914, p. 31*)

Statutes: sec. 5349. Public schoolhouses and houses used exclusively for public worship, the books and furniture therein and the ground attached to such buildings necessary for the proper occupancy, use and enjoyment thereof and not leased or otherwise used with a view to profit, public colleges and academies and all buildings connected therewith, and all lands connected with public institutions of learning, not used with a view to profit, shall be exempt from taxation. This section shall not extend to leasehold estates or real property held under the authority of a college or university of learning in this state, but leaseholds, or other estates or property, real or personal, the rents, issues, profits and income of which is given to a city, village, school district, or subdistrict in this state, exclusively for the use, endowment or support of schools for the free education of youth without charge, shall be exempt from taxation as long as such property, or the rents, issues, profits or income thereof is used and exclusively applied for the support of free education by such city, village, district or subdistrict. (*Ohio. General Code, 3:19*)

Sec. 10,093. A company or association incorporated for cemetery purposes may appropriate or otherwise acquire and hold, not exceeding one hundred acres of land; also, take any gift or devise in trust for cemetery purposes, or the income from such gift or devise according to the provisions of such gift or devise, in trust, all of which shall be exempt from execution, from taxation, and from being appropriated to any other public purpose, if used exclusively for burial purposes, and in no wise with a view to profit. (*Ohio. General Code, 4:991*)

Sec. 10,192. Any association organized for the purpose of preserving and protecting bodies of deceased persons before burial may purchase, or take by devise or gift, hold, and convey real estate, not exceeding one acre of land, and erect thereon suitable buildings, construct and maintain vaults, and such other appliances as are necessary to carry out its objects. Such property shall be exempt from execution, from taxation, and from being appropriated to any other public purpose, if used exclusively for the purpose herein described. (*Ohio. General Code, 4:1019*)

Sec. 5350. Lands used exclusively as graveyards, or grounds for burying the dead, except such as are held by a person, company or corporation with a view to profit, or for the purpose of speculating in the sale thereof, shall be exempt from taxation.

Sec. 5351. Real or personal property belonging exclusively to the state or United States shall be exempt from taxation.

Sec. 5352. Buildings belonging to counties and used for holding courts, and for jails or county offices, with the ground, not exceeding ten acres in any county, on which such buildings are erected, shall be exempt from taxation. (*Ohio. General Code, 3:22*)

Sec. 5353. Lands, houses and other buildings belonging to a county, township, city or village, used exclusively for the accommodation or support of the poor, or leased to the state or any political subdivision thereof for public purposes, and property belonging to institutions of public charity only, shall be exempt from taxation. (*Ohio. Laws 1913, p. 548*)

Sec. 5353-1. Property, real, personal, and mixed, the net income of which is used solely for the support of institutions used exclusively for children's homes for poor children, the real estate on which said institutions are located, and the buildings connected therewith, shall be exempt from taxation. (*Ohio. Laws 1915, p. 179-80*)

Sec. 5354. Buildings belonging to and used exclusively for armory purposes by lawfully organized military organizations which are fully armed and equipped at their own expense and lawfully made subject to all calls of the governor for troops in case of war, riot, insurrection or invasion, and the land owned and used as sites for the armory buildings of such military organizations, not leased or otherwise used with a view to profit, and moneys and credits appropriated solely to sustain, and belonging exclusively to, such organizations, shall be exempt from taxation.

Sec. 5355. Fire engines, property and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe-keeping thereof, and for the meeting of fire companies, whether belonging to a township, city or village, or to a fire company organized therein, shall be exempt from taxation.

Sec. 5356. Market houses, public squares or other public grounds of a city, village or township, houses or halls used exclusively for public purposes or erected by taxation for such purposes, notwithstanding that parts thereof may be lawfully leased, shall be exempt from taxation.

Sec. 5357. Works, machinery, pipelines and fixtures belonging to a city or village and used exclusively for conveying water to it, or for heating or lighting it, shall be exempt from taxation.

Sec. 5358. Stocks, or certificates of stock, in a corporation or railroad company, owned by a county, township, city or village, the money to acquire which was originally raised by taxation upon such county, township, city or village, shall be exempt from taxation.

Sec. 5359. Funds raised and set apart for the purpose of building monuments to the soldiers of this state, and monuments and monumental buildings, shall be exempt from taxation.

Sec. 5360. A resident of this state may deduct a sum, not exceeding one hundred dollars, to be exempt from taxation, from the aggregate listed value of his taxable personal property of any kind, except dogs, of which he is the actual owner.

Sec. 5361. Lands held and used as the place of interment of a distinguished deceased person and as the place of a monument or memorial to such person, as provided for by the statutes of this state, together with funds or moneys raised or held for the purpose of maintaining or caring for such monument or memorial, and its place of erection, so long as they are held and used for such purpose, shall be exempt from taxation or assessment for any purpose.

Sec. 5362. Real estate held or occupied by an association or corporation, organized or incorporated under the laws of this state, relative to soldiers memorial associations, monumental building associations, or cemetery associations or corporations, which in the opinion of the trustees, directors or managers thereof, is necessary and proper to carry out the object intended for such association or corporation, shall be exempt from taxation.

Sec. 5363. Lands in this state on which are situated prehistoric earthworks, or upon which was erected and still stands an historic building which is preserved in commemoration of historic events in the settlement and development of the state, and which are purchased by any person, association or company for the purpose of the preservation of such earthworks or historic building and are not held for profit but dedicated to public uses as prehistoric parks or as historic grounds, shall be exempt from taxation. The owners of such prehistoric parks or historic grounds may establish reasonable rules governing access thereto.

Sec. 5364. Real or personal property belonging to an incorporated post of the Grand Army of the Republic, Union Veterans Union, Grand Lodge of Free and Accepted Masons, Grand Lodge of the Independent Order of Odd Fellows, Grand Lodge of the Knights of Pythias, association for the exclusive benefit, use and care of aged, infirm and dependent women, a religious or secret benevolent organization maintaining a lodge system, an incorporated association of ministers of any church, or incorporated association of commercial traveling men, an association which is intended to create a fund or is used or intended to be used for the care and maintenance of indigent soldiers of the late war, indigent members of said organizations, and the widows, orphans and beneficiaries of the deceased members of such organizations, and not operated with a view to profit or having as their principal object the issuance of insurance certificates of membership, and the interest or income derived therefrom, shall not be taxable, and the trustees of any such organization shall not be required to return or list such property for taxation.

Sec. 5365. Moneys, funds or credits belonging to the representative body of Indiana meeting of friends or the religious society known as the German Baptists or Dunkers, in this state, which moneys, funds or credits or the income therefrom are exclusively used for the support of the poor of such denomination, society or congregation, shall be exempt from taxation. The person or persons

having the care and supervision of such moneys, funds or credits, shall not be required to return or list them for taxation.

Sec. 5365-1. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*Ohio. General Code, 3:23-26*)

OKLAHOMA

Constitution: art. 10, sec. 6. All property used for free public libraries, free museums, public cemeteries, property used exclusively for schools, colleges, and all property used exclusively for religious and charitable purposes, and all property of the United States, and of this state, and of counties and of municipalities of this state; household goods of the heads of families, tools, implements, and live stock employed in the support of the family, not exceeding one hundred dollars in value, and all growing crops, shall be exempt from taxation: provided, that all property not herein specified now exempt from taxation under the laws of the territory of Oklahoma, shall be exempt from taxation until otherwise provided by law: and provided further, that there shall be exempt from taxation to all ex-Union and ex-Confederate soldiers, bona fide residents of this state, and to all widows of ex-Union and ex-Confederate soldiers, who are heads of families and bona fide residents of this state, personal property not exceeding two hundred dollars in value.

All property owned by the Murrow Indian Orphan Home, located in Coal county, and all property owned by the Whittaker Orphan Home, located in Mayes county, so long as the same shall be used exclusively as free homes or schools for orphan children, and for poor and indigent persons, and all fraternal orphan homes, and other orphan homes, together with all their charitable funds, shall be exempt from taxation, and such property as may be exempt by reason of treaty stipulations, existing between the Indians and the United States government, or by federal laws, during the force and effect of such treaties or federal laws. The legislature may authorize any incorporated city or town, by a majority vote of its electors voting thereon, to exempt manufacturing establishments and public utilities from municipal taxation, for a period not exceeding five years, as an inducement to their location. (*Oklahoma. Revised Laws, 1910, 1:155-56*)

Statutes: sec. 3577. By reason of the fact that the companies (cotton ginner's insurance companies) herein provided for are strictly

mutual in their nature, and are not organized for profit but for trade purposes, as provided for in section 3 of article XIX of the constitution of the state of Oklahoma, such companies are hereby declared exempt from all taxation. (*Oklahoma. Revised Laws, 1910, 1:917*)

Sec. 3682. Any water users association which is organized in conformity with the requirements of the United States under the reclamation act of June 17, 1902, and which, under its articles of incorporation is authorized to furnish water only to its stockholders, shall be exempt from the payment of any incorporation tax, and from the payment of any annual franchise tax, but shall be required to pay, as preliminary to its incorporation, only a fee of ten dollars for the filing and recording of its articles of incorporation and the issuance of certificate of incorporation. (*Oklahoma. Revised Laws, 1910, p. 952*)

Sec. 7303. The following property shall be exempt from taxation:

First. All property used for free public libraries, free museums, public cemeteries.

Second. All property and mortgages on same used exclusively for religious or charitable purposes.

Third. All property of the United States, and of this state, and of counties and municipalities of this state.

Fourth. Household goods of the heads of families, tools, implements and live stock employed in the support of the family, not exceeding one hundred dollars in value, and all growing crops.

Fifth. Personal property of all ex-Union and ex-Confederate soldiers, and of all widows of ex-Union and ex-Confederate soldiers, who are heads of families and residents of this state, two hundred dollars in value.

Sixth. All property owned by Murrow Orphan Home, in Coal county, and all property owned by the Oklahoma State Home, located in Mayes county, so long as the same shall be used exclusively as free homes for children, and for poor and indigent persons.

Seventh. All fraternal orphan homes, and other orphan homes, together with all charitable funds.

Eighth. Such property as may be exempt by reason of treaty stipulations, existing between the Indian and the United States government, or by federal laws, during the force and effect of such treaties or federal laws.

Ninth. The engines and equipment of fire companies.

Tenth. All property, both real and personal, of scientific, educational and benevolent institutions, colleges or societies, devoted solely to the appropriate objects of these institutions.

Eleventh. The books, papers, furniture, scientific or other apparatus pertaining to the above institutions, and used solely for the purpose above contemplated (and like property of students in any such institutions used for the purpose of their education).

Twelfth. All breaking and wells on lands upon which final proof has not been made.

Thirteenth. Family portraits.

Fourteenth. All food and fuel provided in kind for the use of the family not to exceed provisions for one year's time, and all grain and forage necessary to maintain for one year the live stock used in supporting the family: provided, that no person from whom pay is received or expected for board shall be considered a member of the family within the intent and meaning of this chapter.

Fifteenth. All pensions from the United States or from any of the states until paid into the hands of the pensioners.

Sixteenth. Polls of all active members, in good standing, not to exceed thirty in number, of any regularly organized fire company in cities and towns of more than one thousand inhabitants, and not exceeding fifteen in towns and villages of less than one thousand inhabitants: provided, that such fire company actually and in good faith, possesses at least five hundred dollars worth of apparatus, to be determined by the assessor.

Seventeenth. The shares issued by a building and loan association and loaning its funds to members within this state, and the notes and mortgages of building and loan associations doing business in this state under the laws of this state and which are given by the members of such association upon real estate located in the state and which real estate is subject to taxation under the laws of the state. (*Oklahoma, Revised Laws, 1910, 2:1974-75*)

Sec. 1. That it shall be lawful for any indigent or disabled ex-Confederate or ex-Union soldier or sailor, or widow of same, residing in this state, to engage in what is commonly known as hawking and peddling, to give illustrated lectures and magic lantern exhibitions and such other like entertainments, without paying either state, county, city or town license or tax for the privilege of so doing. (*Oklahoma, Session Laws, 1910-11, ch. 101, p. 217*)

Sec. 1. That as an inducement to promote and encourage the development and operation in the state of Oklahoma, of the use of

the waters known as "underflow water," any person, firm, co-partnership or corporation, who shall, after the date of the approval of this act by the governor of the state of Oklahoma, by actual test in any of the streams within and of said state, prove to the satisfaction of the state board of agriculture, by actual test in any such stream, that he, she, they or it can control and bring to the earth's surface said underflow water in sufficient volume for practical use for irrigation or domestic uses, shall be exempt from taxation for the period of five years from such test, as to any and all personal property owned or used by him in such development and operation; said state board of agriculture to furnish, after such test, to such person, firm, copartnership or corporation, a certificate of such successful test to be recorded in the office of the county clerk of such county or counties in which said development and operation is carried on; provided, any foreign corporation may avail itself of the provisions of this act by domesticating under the laws of the state of Oklahoma, and in which domesticating or chartering by a state corporation no charter taxation fee shall be charged or collected, such corporation, however, shall pay the fees due the secretary of state for issuing the charter and certificate to do business in Oklahoma.

Sec. 2. Any incorporated city or town in the state of Oklahoma, may by ordinance duly enacted for that purpose, exempt from municipal taxation for the period of five years, the personal property mentioned in section one of this act, to encourage and induce the development and operation of gravity underflow water plants for the purpose of furnishing pure water for use in and by any such city or town, and the persons and concerns doing business or residing therein; the five years mentioned in this section to date from the time such water is delivered to such city or town to the acceptance of the contracting committee thereof as may be provided in the aforesaid ordinance. (*Oklahoma, Session Laws, 1910-11, ch. 108, p. 237-38*)

Sec. 1. All libraries and office equipment of ministers of the Gospel actively engaged in ministerial work in the state of Oklahoma, where said libraries and office equipment are being used by ministers in their ministerial work, shall be deemed to be used exclusively for religious purposes and are declared to be within the meaning of the term "religious purposes" as used in section 6, article 10 of the constitution of the state of Oklahoma. (*Oklahoma, Session Laws, 1915, ch. 142, p. 188*)

Sec. 1. All property, both real and personal, used exclusively for the manufacture of cotton, by carding, splinting, or weaving in cloth, or other manufactured product, and all moneys invested or loaned and used in or for the operation or carrying on of such business, is hereby exempted from taxation by the state of Oklahoma, or any taxing authority therein, for a period of ten years from and after the passage and approval of this act. (*Oklahoma, Session Laws, 1915, ch. 195, p. 324*)

OREGON

Constitution: art. 9, sec. 1. The legislative assembly shall provide by law for uniform and equal rate of assessment and taxation; and shall prescribe such regulations as shall secure a just valuation for taxation of all property, both real and personal, excepting such only for municipal, educational, literary, scientific, religious, or charitable purposes, as may be specially exempted by law. (*Oregon. Lord's Oregon Laws, 1:114*)

Statutes: sec. 3554. The following property shall be exempt from taxation:

1 All property, real and personal, of the United States and this state, except land belonging to this state held under a contract for the purchase thereof.

2 All public or corporate property of the several counties, cities, villages, towns and school districts in this state used or intended for corporate purposes, except lands belonging to such public corporations held under a contract for the purchase thereof.

3 The personal property of all literary, benevolent, charitable and scientific institutions incorporated within this state, and such real estate belonging to such institutions as shall be actually occupied for the purposes for which they were incorporated.

4 All houses of public worship, and the lots on which they are situated, and the pews or slips and furniture therein, and all burial grounds, tombs, and rights of burial; all lands and the buildings thereon, not exceeding thirty acres, held by any crematory association incorporated under the laws of this state, used for the sole purpose of a crematory and burial place to incinerate remains; but any part of any building, being a house of public worship, which shall be kept or used as a store or shop, or for any other purpose, except for public worship or for schools, shall be taxed upon the cash valuation thereof, the same as personal property, to the owner or occupant, or to either, and the taxes shall be collected thereon in the same manner as taxes on personal property.

5 All public libraries, and the personal property belonging thereto and connected therewith, and the real property belonging thereto and upon which such library is situated.

6 The property of all Indians residing upon Indian reservations who have not severed their tribal relations or taken lands in severalty, except lands held by them by purchase or inheritance, and situate on an Indian reservation; provided, however, that the lands owned or held by Indians in severalty upon any Indian reservation, and the personal property of such Indians upon such reservation, shall be exempt from taxation when so provided by any law of the United States, and not otherwise.

7 The personal property of all persons who, by reason of infirmity, age or poverty, may in the opinion of the assessor, be unable to contribute towards the public charges.

8 All household furniture, domestic fixtures, household goods and effects actually in use as such in homes and dwellings; also all wearing apparel, watches, jewelry and similar personal effects actually in use. (*Oregon. General Laws 1913, ch. 4, p. 15-16*)

Sec. 3773. The uniforms, arms, equipments, and horses used in the service by each officer and soldier of the Oregon National Guard shall be exempt from all suits, distresses, execution or sales for debts or for the payment of taxes. (*Oregon. Lord's Oregon Laws, 2:1495-96*)

Sec. 3555. All lands within the boundary of any county road, and all dedicated streets and alleys in any incorporated or unincorporated city or town, or town plat, within this state, shall be exempt from assessment and taxation while used for such purposes. (*Oregon. Lord's Oregon Laws, 2:1413*)

PENNSYLVANIA

Constitution: art. 9, sec. 1. All taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws; but the general assembly may, by general laws, exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, and institutions of purely public charity. (*Pennsylvania, Purdon's Digest, 1:191*)

Statutes: sec. 1. Be it enacted, &c., That all churches, meeting-houses, or other regular places of stated worship, with the grounds thereto annexed, necessary for the occupancy and enjoyment of the

same; all burial grounds not used or held for private or corporate profit; all hospitals, universities, colleges, seminaries, academies, associations and institutions of learning, benevolence or charity, with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same, founded, endowed and maintained by public or private charity; and all schoolhouses belonging to any county, borough, or school district, with the ground thereto annexed and necessary for the occupancy and enjoyment of the same; and all courthouses, jails, and poorhouses, with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same: be and the same are hereby exempted from all and every county, city, borough, bounty, road, school and poor tax: provided, that all land not necessary for the convenient occupancy and enjoyment of the building thereon erected, or hereafter to be erected, shall be liable, and shall pay all local or municipal taxes of the district wherein located. This shall not be taken to include any county tax: provided, however, that the words "enjoyment" and "occupancy," as used in this act, shall be construed to include only the land necessary for the convenient use of the building or buildings erected or hereafter to be erected thereon, occupied and used for the purposes above described; except where exempted by law, for State purposes: and it is provided, that all property, real and personal, in actual use and occupation for the purposes aforesaid, shall be subject to taxation, unless the person or persons, associations or corporations, so using and occupying the same, shall be seized of the legal or equitable title in the realty, and possessor of the personal property absolutely. (*Pennsylvania, Laws 1911, p. 899*)

249. Whenever any lot or lots, or the right of sepulture therein, shall be granted to any person or family by any incorporated cemetery company, or church, or religious congregation, within any common inclosure made by such company, church, or congregation, as and for the purpose of the perpetual burial of the dead, every and all lots so disposed of or used for burial shall hereafter be free and exempt from all taxation, so long as the same shall be used or held only for the purpose of sepulture.

250. All lands enclosed as burial grounds and cemeteries, and used for the interment of the dead, and for no other purpose, together with the buildings and improvements thereon, owned by churches, corporations or associations, shall hereafter be exempt from all taxation for municipal or county purposes of the city of Philadelphia.

251. All such pieces or parcels of land not exceeding two acres in any one township, ward of city or borough, within the limits of this state, as have been or shall hereafter be selected and acquired by the United States, for the purpose of erecting post offices, custom houses or other structures, exclusively owned by the general government and used for its purposes, when so acquired, shall forever be exempt from all taxes and assessments, so long as the same shall remain the property of the United States, and no longer.

256. When any building in any borough or township in this commonwealth shall be owned and occupied by a free, nonsectarian, public library, such building and the land on which it stands, and that which is immediately and necessarily appurtenant thereto, shall from and after the passage of this act, be exempt from all county, borough, school, bounty, poor and road taxes, notwithstanding the fact that some portion or portions of said building, or ground appurtenant, may be yielding rentals to the corporation or association managing said library: provided, that the net receipts of said corporation or association from rentals shall be insufficient to maintain such library, and the same are necessarily supplemented by gifts, charity, tax levies or appropriations.

257. Any gifts, endowments or funds of such free, nonsectarian, public library, which are invested in interest-bearing securities, the income from which shall be solely used for the purchase of books or the maintenance of such public library, shall be exempt from any state tax on money at interest.

258. From and after the passage of this act, the real estate of this commonwealth shall be exempt from taxation for state purposes: provided, that this section shall not be construed to relieve the said real estate from the payment of any taxes, due the commonwealth, at the date of the passage of this act.

259. All laws, or parts of laws, now in force in this commonwealth, under and by virtue of which taxes for state purposes are levied and assessed upon horses, mares, geldings, mules and cattle, shall be and they are hereby repealed, so far as they give authority to impose state taxes on the same. Provided, that this section shall not take effect until the next meeting of the board of revenue commissioners of this commonwealth.

260. The scrip, bonds and certificates of indebtedness of any county in this commonwealth, owned by any public corporation within such county, and the income from which is by law appropriated exclusively to the support of the poor and the maintenance

of the public roads of such county, be and the same are hereby exempted from taxation for state purposes.

261. Whereas, Mutual savings fund, loan and building associations have been heretofore declared by law to be, "meritorious and deserving the care of the state," because of the inducements they offer to the people to form habits of economy and to become real estate owners, "thereby enriching and strengthening the commonwealth": and whereas, Being copartnerships on the mutual beneficial plan, their profits are made from amongst their own members and not from the outside public: and whereas, Such associations are therefore not proper subjects for taxation: therefore,

262. Mutual loan and building associations shall be exempt from the provisions of each and every law imposing taxes for state purposes on their capital stock or mortgages, and other securities for moneys loaned to their own members, but the real estate owned by said association shall be subject to the same rates of taxation as the real estate of other corporations and persons: provided, however, that the right of the commonwealth to collect taxes already accrued is hereby reserved. (*Pennsylvania, Purdon's Digest*, 4:4658-6)

36. The trustees, owner or owners of any literary or charitable institution now incorporated, erected, endowed or established, or that may hereafter be incorporated, erected, endowed or established, by virtue of any law of this commonwealth, be and they are hereby authorized and empowered to secure, by purchase, lease, bequest or otherwise, and to hold, enjoy and use lands and buildings not exceeding in value thirty-five thousand dollars, and to sell, lease or otherwise dispose of the same; and the lands and buildings thus secured and held shall be exempted from all and every county, road, city, borough, poor and school tax: provided, that these institutions be designated and employed as soldiers' orphan schools: and provided also, that the state shall never be asked or expected to pay any portion of the cost of said buildings and grounds. (*Pennsylvania, Purdon's Digest*, 1:596-97)

31. Hereafter all bequests and devices in trust, for the purpose of applying the entire interest or income thereof to the care and preservation of the family burial lot or lots of the donor, in good order and repair perpetually, shall be exempt from liability for collateral inheritance tax. (*Pennsylvania, Purdon's Digest*, 1:610)

264. And that said bonds and mortgages (of state normal schools) shall be and hereby are exempt from all taxes. (*Pennsylvania, Purdon's Digest, 1:687*)

RHODE ISLAND

Constitution: No constitutional exemption clause.

Statutes: sec. 2. The following property shall be exempt from taxation: Property belonging to the state; lands ceded or belonging to the United States; the bonds and other securities issued and exempted from taxation by the government of the United States, or of this state; real estate, used exclusively for military purposes, owned by chartered or incorporated organizations approved by the adjutant general, and composed of members of the national guard, the naval militia or the independent chartered military organizations; buildings for free public schools; buildings for religious worship and the land upon which they stand and immediately surrounding the same, to an extent not exceeding one acre, so far as said buildings and land are occupied and used exclusively for religious or educational purposes; the buildings and personal estate owned by any corporation used for a school, academy or seminary of learning, and of any incorporated public charitable institution, and the land upon which said buildings stand and immediately surrounding the same to an extent not exceeding one acre, so far as the same is used exclusively for educational purposes, but no property or estate whatever shall hereafter be exempt from taxation in any case where any part of the income or profits thereof or of the business carried on thereon is divided among its owners or stockholders; the estates, persons, and families of the president and professors for the time being of Brown University for not more than ten thousand dollars for each such officer, his estate, person, and family included; property especially exempt by charter unless such exemption shall have been waived in whole or in part; lots of land used exclusively for burial grounds; the property, real and personal, held for or by any incorporated library, society, or any free public library, or any free public library society, so far as said property shall be held exclusively for library purposes, or for the aid or support of the aged poor, or for the aid or support of poor friendless children, or for the aid or support of the poor generally; or for a hospital for the sick or disabled; and any fund given or held for the purpose of public education; almshouses and the land and buildings used in connection therewith; the real estate and personal property of any incorporated volunteer fire-engine company in active service; the

estate of any person who in the judgment of the assessors is unable from infirmity or poverty to pay the tax; the household furniture and family stores of a housekeeper in the whole, including beds and bedding, not exceeding in value the sum of three hundred dollars; the bibles, school books, and other books in use in the family, not exceeding in value the sum of three hundred dollars." (*Rhode Island. Acts and Resolves, 1912, p. 26-28*)

Sec. 39. The town council of any town or the city council of any city may grant to any person or corporation the right to lay water pipes in any of the public highways of such town or city for supplying the inhabitants of such town or city with water, and may consent to the erection, construction and the right to maintain a reservoir or reservoirs within said town or city, for such time and upon such terms and conditions as they may deem proper including therein the power and authority to exempt such pipes and reservoirs and the land and works connected therewith from taxation. (*Rhode Island, General Laws 1909, p. 237*)

Sec. 6. The property of any honorably discharged Union soldier or sailor of the War of the Rebellion, or the widow remaining unmarried of such soldier or sailor, shall be exempt from taxation to the amount of one thousand dollars; unless said soldier, sailor, or widow thereof shall voluntarily make waiver of said exemption at the time of assessment, or shall be possessed of property of the value of five thousand dollars; or the wife of said soldier or sailor shall be possessed of property to the value of five thousand dollars.

Sec. 7. The property of the wife of any honorably discharged Union soldier or sailor of the War of the Rebellion shall be exempt from taxation to the amount of one thousand dollars; unless said wife shall voluntarily make waiver of said exemption at the time of assessment, or shall be possessed of property to the value of five thousand dollars, or said soldier or sailor shall be possessed of property to the value of five thousand dollars. (*Rhode Island, General Laws 1909, p. 244*)

Sec. 4. The electors of any town or city qualified to vote on a proposition to impose a tax, when legally assembled, may vote to exempt, or may authorize the town or city council of such town or city, for a period of not exceeding one year, and for a period not exceeding two years in towns or cities where elections are held biennially, to exempt from taxation for a period not exceeding ten years, such manufacturing property as may hereafter be located in said town or city in consequence of such exemption, and the land on

which such property is located. (*Rhode Island. Acts and Resolves, 1916 p. 137-38*)

Sec. 1. The city council of the city of Cranston is hereby authorized and empowered, at any time hereafter up to the day of the next general election in November, A. D. 1916, to exempt from taxation for a period not exceeding ten years, such manufacturing property as may hereafter be located in said city in consequence of such exemption, and the land on which such property is located. (*Rhode Island. Acts and Resolves, 1916, p. 220-21*)

SOUTH CAROLINA

Constitution: art. 9, sec. 1. The general assembly shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, real, personal, and possessory, except mines and mining claims, the proceeds of which alone shall be taxed; and also excepting such property as may be exempted by law for municipal, educational, literary, scientific, religious, or charitable purposes.

Sec. 5. 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 charitable institutions in the nature of asylums for the infirm, deaf and dumb, blind, idiotic and indigent persons, all public libraries, churches, and burying grounds; but property of associations and societies, although connected with charitable objects, shall not be exempt from state, county or municipal taxation: provided, that this exemption shall not extend beyond the buildings and premises actually occupied by such schools, colleges, institutions of learning, asylums, libraries, churches, and burial grounds, although connected with charitable objects. (*South Carolina, Code of Laws, 2:701*)

Statutes: sec. 294. The following property shall be exempt from taxation, to wit:

1st. All public schools and the grounds actually occupied by them, not exceeding in any case three acres.

2d. All houses used exclusively for public worship, the books and furniture therein, and the ground actually occupied by them, not exceeding in any case two acres, and the parsonage and lot on which it is situate, so long as no income is derived therefrom.

3d. All incorporated public colleges, academies and institutions of learning, with the funds provided for their support, and the grounds and the 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.

4th. All real and personal property the rents, issues, incomes and profits of which have been or shall be given to any city, town, village, school district or sub-district in this state exclusively for the endowment of support of public schools therein, so long as such property or the rents, issues, incomes or profits thereof shall be used or applied exclusively for the support of free education in said schools by such city, town, village, district or sub-district.

5th. All graveyards or cemeteries, except such as are held with a view to profit or speculation in the sale thereof.

6th. All property owned exclusively by the United States or this state.

7th. All buildings owned by counties and used exclusively as court-houses, jails or public offices, with the grounds on which such buildings are or may be erected, not exceeding ten acres in any county.

8th. All lands, houses, fixtures and property owned by any county or city and used exclusively for the support of the poor.

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

10th. All fire engines and other implements used in the extinguishment of fires, with the buildings and grounds used exclusively for the keeping and preservation thereof, when owned by any city, town or village, or any fire company organized therein.

11th. All public squares or grounds and market houses owned by any city, village or town, and used exclusively for public purposes, and not for revenue.

12th. All city, town and village halls owned and used exclusively for public purposes, and not for revenue, by any city, town or village.

13th. All waterworks to supply water for the use of a town or city, the machinery and fixtures connected therewith, and the grounds occupied thereby, when owned by any city or town.

14th. All bonds and stocks of this state. All municipal bonds in this state which, by the terms of the act under which they are or may be issued, are, or may be, exempted from taxation.

15th. All bonds and stocks of the United States which are not authorized by the laws of the United States to be taxed under state authority.

16th. All rents accruing from real estate which shall not become due within two months after the first day of January of the year in which taxes are to be assessed thereon.

17th. All of any annuity not payable on or before August first of the year for which taxes are to be assessed thereon.

18th. All pensions payable to any person by the United States, or any state of the United States.

19th. All shares of the capital stock of any company or corporation which is required to list its capital and property for taxation in this state.

20th. All the wearing apparel of the person required to make return, and his family.

21st. Articles actually provided for the present subsistence of the person or his family, to the value of one hundred dollars.

22d. Fair grounds of agricultural and mechanical societies, when not used for purposes of profit.

23d. All houses, together with the grounds occupied by them, not exceeding in any case three acres, together with books, furniture and appurtenances therein, belonging to any Young Men's Christian Association in this state and used by them for the purposes of or in support of such association, are exempt from taxation for state, county, school, municipal and special taxes: provided, that the exemption herein provided for shall not apply to such portions of the building as may be rented for other purposes.

24th. All bonds hereafter issued or sold, or to be hereafter issued or sold, by the trustees of any school district, or school districts, pursuant to the vote of the majority of the qualified voters of such school district, or school districts, voting at an election heretofore or hereafter held for the erection of buildings, for equipment, for maintaining public schools in such district or districts, or for paying indebtedness of such district or districts, shall be exempt from all taxation for state, county, municipal or school purposes. (*South Carolina, Code of Laws 1912, 1:110-11*)

Sec. 2947. Provided, that no city, town or village within this state shall collect any occupation license or tax from any person or persons engaged in the business of buying or selling cotton in bales or cotton seed in any such city, town or village.

Nothing herein contained shall apply to cities of more than 50,000 population. This act shall not apply to the counties of Sumpter, Clarendon, Orangeburg or Greenville.

Sec. 2948. Cities of over forty thousand (40,000) inhabitants be, and they are hereby, authorized to require the payment of such

sum or sums of money, not exceeding twenty-five hundred (2500) dollars, for license or licenses, as in their judgment be just and wise, by any person or persons or corporations engaged, or intended to engage, in any calling, business or profession, in whole or in part, within the limits of said cities, except those engaged in the calling or profession of teachers and ministers of the Gospel: provided, that whenever the amount of the license shall in any case exceed one thousand (\$1000) dollars, the concurrence of two-thirds of the whole council and the mayor shall be necessary in the passage of any ordinance requiring the same.

Sec. 2949. All soldiers and sailors of the Confederate States, who enlisted from this state and who were honorably discharged from such service, shall hereafter be exempt from the charge of any license for the carrying on of any business or profession within this state, or any city, town or village therein: provided, that such soldier and sailor shall file with the clerk of the court of the county in which he resides, the proper evidence of his service in the Confederate War: provided, further, that no partnership shall exist in any such business, or profession, with any person not a bona fide soldier or sailor of the said Confederate States: provided, further, that nothing herein contained shall be so construed as to allow any soldier or sailor to buy seed cotton and unpack lint cotton without a license as is now provided by law: provided, however, that in cities of over ten thousand inhabitants, Confederate veterans shall file with the clerk of court an indorsement by their local camp, and such exemptions shall be limited to one place and one class of business. (*South Carolina, Code of Laws 1912, 1:805*)

Sec. 372. The provisions of this article (corporations which make annual reports and pay annual license fees) shall not apply to insurance, fraternal, beneficial or mutual protection associations or companies. (*South Carolina, Code of Laws 1912, 1:135*)

SOUTH DAKOTA

Constitution: art. 11, sec. 5. The property of the United States and of the state, county and municipal corporations, both real and personal shall be exempt from taxation.

Sec. 6. The legislature shall, by general law, exempt from taxation, property used exclusively for agricultural and horticultural societies, for school, religious, cemetery and charitable purposes, and personal property to any amount not exceeding in value two hundred dollars for each individual liable to taxation. (*South Dakota, Session Laws 1915, p. 63-64*)

Statutes: sec. 2056. All property described in this section to the extent herein limited shall be exempt from taxation, that is to say:

First. The grounds, buildings and all property belonging to or used exclusively by agricultural and horticultural societies.

Second. All property, both real and personal, belonging to any educational institution in this state, and all property used exclusively by and for the support of such school and scientific institution.

Third. All property belonging to any charitable, benevolent or religious society, or used exclusively for charitable, benevolent or religious purposes.

Fourth. One lot in a cemetery for family use.

Fifth. The personal property of each individual liable to assessment and taxation under the provisions of this chapter of which such individual is the actual and bona fide owner, to the amount of not exceeding twenty-five dollars in value in household furniture and provisions; provided, that each person shall list all his personal property for taxation, and the county auditor shall deduct, after county equalization, the amount of the exemption authorized by this section from the total amount of his assessment, and levy taxes upon the remainder. (*South Dakota, Compiled Laws 1910, 1:495*)

TENNESSEE

Constitution: art. 2, sec. 28. All property real, personal or mixed, shall be taxed, but the legislature may except such as may be held by the state, by counties, cities or towns, and used exclusively for public or corporation purposes, and such as may be held and used for purposes purely religious, charitable, scientific, literary or educational, and shall except one thousand dollars' worth of personal property in the hands of each taxpayer, and the direct product of the soil in the hands of the producer, and his immediate vendee. (*Tennessee, Code Annotated 1896, p. 59*)

Statutes: art. 2, sec. 686. Every male inhabitant over the age of twenty-one and under fifty years, except persons who are deaf, dumb, blind, or incapable of labor, shall pay a poll tax for school purposes, and no others.

Sec. 687. Any person incapable of labor, wishing to have himself declared exempt from the poll tax, shall apply to the county court by petition, stating the ground of his claim thereto; and if the court, upon hearing the petition and the testimony produced before them, be of opinion that the petitioner is incapable of labor, they shall declare him to be so, of record; and a production of a

copy of the same, duly authenticated, to the collector, shall be his authority for omitting to collect the poll tax from such person. (*Tennessee, Code Annotated 1896, p. 254*)

Sec. 689. The property herein enumerated, and none other, shall be exempt from taxation:

1 All property of the United States, all property of the state of Tennessee, of any county of said state, or of any incorporated city, town, or taxing district in the state that is used exclusively for public or municipal corporation purposes.

2 All property belonging to any religious, charitable, scientific, or educational institutions, when used exclusively for the purpose for which said institution was created, or is unimproved and yields no income. All property belonging to such institution used in secular business and competing with a like business that pays taxes to the state shall be taxed on its whole or partial value in proportion as the same may be used in competition with secular business.

3 All cemeteries, places of burial used as such, and monuments of the dead.

4 All roads, streets, alleys, and promenades, where condemned, dedicated, or thrown open for public travel or use free of charge.

5 All growing crops, of whatever nature or kind, the direct product of the soil of this state, in the hands of the producer or his immediate vendee, and manufactured articles from the produce of this state in the hands of the manufacturer.

6 Personal property of the value of one thousand dollars in the hands of each resident taxpayer; provided, that any conveyance of personal property, including money, bank stock, notes, choses in action, accounts, or other evidence of indebtedness in trust or otherwise to any minor by the parent or parents thereof, shall be presumed to have been made for the purpose of avoiding the payment of taxes thereon, if it appear that such conveyance affects enough personal property which added to the amount of personal property remaining in the hands of such parent or parents will exceed in the aggregate the amount heretofore set out as exempt from taxation, and it shall be the duty of the assessor to list all such property, as the property of the person making such conveyance, or creating such trust; provided, that the maker or makers of the trust instrument or conveyance or delivery of such property may appear before the county board of equalizers, and by proof establish the bona fides of such trust or conveyance.

Sec. 1. All persons living within the state of Tennessee who are totally blind and who are exempted from paying county privileges

and license taxes by the county courts of the counties in which such persons reside and do business shall be, and the same are hereby, relieved from all license and privilege taxes due the state of Tennessee for such business as said persons shall be engaged in, except liquor dealers' tax, for and during the time for which said persons shall have been relieved of such taxes by the county courts of said counties. (*Tennessee, Supplement to Code 1903, p. 71-74*)

Sec. 1. That leasehold estates and improvements thereon shall be exempt from taxation in the hands of the lessee, holding under incorporated institutions of learning in this state, when the rents therefor are used by said institutions purely for educational purposes, where the fee in the same is exempt from taxation to said institutions of learning by charter granted by the state of Tennessee. (*Tennessee, Acts 1909, p. 53*)

TEXAS

Constitution: art 8, sec. 1. Two hundred and fifty dollars worth of household and kitchen furniture, belonging to each family in this state, shall be exempt from taxation.

Sec. 2. All occupation taxes shall be equal and uniform upon the same class of subjects within the limits of the authority levying the tax; but the legislature may, by general laws, exempt from taxation public property used for public purposes; actual places of religious worship; places of burial not held for private or corporate profit; all buildings used exclusively and owned by persons or associations of persons for school purposes and the necessary furniture of all schools; also the endowment funds of such institutions of learning and religion not used with a view to profit; and when the same are invested in bonds or mortgages, or in land or other property which has been and shall hereafter be bought in by such institutions under foreclosure sales made to satisfy or protect such bonds or mortgages, that such exemption of such land and property shall continue only for two years after the purchase of the same at such sale by such institutions and no longer, and institutions of purely public charity; and all laws exempting property from taxation other than the property above mentioned shall be null and void. (*Texas, Statutes 1914, 1:52*)

Statutes: art. 7507. The following property shall be exempt from taxation, to wit:

1 Public schoolhouses and houses used exclusively for public worship, the books and furniture therein and the grounds attached to such buildings necessary for the proper occupancy, use and

enjoyment of the same, and not leased or otherwise used with a view to profit. All public colleges, public academies, all buildings connected with the same, and all the lands immediately connected with public institutions of learning, and all endowment funds of institutions of learning and religion not used with a view to profit, and when the same are invested in bonds or mortgages, or in land or other property which has been, or shall hereafter be, bought in by such institutions under foreclosure sales made to satisfy or protect such bonds or mortgages; provided, that such exemption of such land and property shall continue only for two years after the purchase of the same at such sale by such institutions and no longer; and all buildings used exclusively and owned by persons or associations of persons for school purposes. This provision shall not extend to leasehold estate of real property held under authority of any college or university of learning.

1a. That, Young Men's Christian Association buildings, and Young Women's Christian Association buildings, used exclusively for the purpose of furthering religious work, and acting under the approval and cooperation of the state and international Young Men's Christian Association committees and the Young Women's Christian Association committees, the books and furniture contained in such buildings, and the grounds attached thereto necessary for the proper occupancy of such buildings, use and enjoyment of the same, and not leased or otherwise used with a view to profit other than for the purpose of maintaining the buildings and association, and all endowment funds of the above mentioned religious institutions, not used with a view to profit, but for the purpose of maintaining the association and buildings in doing religious work, shall be exempt from taxation.

2 All lands used exclusively for graveyards or grounds for burying the dead, except such as are held by any person, company or corporation with a view to profit, or for the purpose of speculating in the sale thereof.

3 All property, whether real or personal, belonging exclusively to this state, or any political subdivision thereof, or the United States, except that in each county in this state, where the state of Texas has heretofore or may hereafter acquire and own land for the purpose of establishing thereon state farms and employing thereon convict labor on state account, it shall be the duty of the penitentiary board or board of penitentiary commissioners, or other officers of the penitentiary having the managing of same, to render said land for taxes to the tax assessor of said county;

improvements on such lands and the interest in the land to the extent of money paid prior to the levying such tax in part payment of the purchase price thereof.

Sec. 2503. The property of the United States, of the state, counties, cities, towns, school districts, and public libraries, and lots with the buildings thereon used exclusively for either religious worship or charitable purposes, and places of burial not held or used for private or corporate benefit shall be exempt from taxation. Ditches, canals, and flumes, owned and used by individuals or corporations for irrigating lands owned by such individuals or corporations, or the individual members thereof, shall not be separately taxed so long as they shall be owned and used exclusively for such purpose. (*Utah, Compiled Laws 1907, p. 878-79*)

Sec. 2510. The shares of the capital stock of banks organized under the laws of the United States, not located in this state, owned by residents of this state, are not subject to taxation. (*Utah, Compiled Laws 1907, p. 881*)

Sec. 6. The said series of bonds issued under the provisions of this act shall not be taxed for any purpose within this state and the proceeds of the sale thereof shall be converted into the state treasury and the same shall be appropriated and used exclusively for the erection of a state capitol and expended for that purpose under the direction of the capitol commission. (*Utah, Laws 1911, p. 11*)

Sec. 11. Every honorably discharged soldier and sailor of the United States army or navy who served during the Spanish-American War or subsequent Philippine insurrection shall be exempt from road poll tax; and every officer, noncommissioned officer, musician and private of the National Guard of Utah shall be exempt from road poll tax during the time he shall hold a commission as officer or be enrolled as an enlisted man in the National Guard of Utah. (*Utah, Laws 1911, p. 56*)

VERMONT

Constitution: No constitutional exemption clause.

Statutes: sec. 489. The polls of the male inhabitants of the state, citizens and aliens, over twenty-one and under seventy years of age, shall be set in the list in the towns in which they reside on the first day of April in each year, at two dollars each, except the polls of persons actually poor or from whom a tax is not likely to be collected, or of persons who were in the service of the United States in the War of the Rebellion and have been honorably discharged, if

poses, and all works, machinery or fixtures belonging to any town used for conveying water to such town.

9 All public libraries and personal property belonging to the same.

10 All household and kitchen furniture not exceeding at their true and full value two hundred and fifty dollars to each family, in which may be included one sewing machine.

11 All annual pensions granted by the state, or United States. (*Texas, Statutes 1914, 4:4673-74*)

Art. 4856. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds and property shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment, when same is used for other than lodge purposes. (*Texas, Statutes 1914, 3:3234*)

UTAH

Constitution: art. 13, sec. 3. The legislature shall provide by law a uniform and equal rate of assessment and taxation on all property in the state, according to its value in money, and shall prescribe by general law such regulations as shall secure a just valuation for taxation of all property, so that every person and corporation shall pay a tax in proportion to the value of his, her or its property: provided, that a deduction of debits from credits may be authorized: provided further, that the property of the United States, of the state, counties, cities, towns, school districts, municipal corporations and public libraries, lots with the buildings thereon used exclusively for either religious worship or charitable purposes, and places of burial not held or used for private or corporate benefit, shall be exempt from taxation. Ditches, canals, reservoirs, pipes and flumes owned and used by individuals or corporations for irrigating lands owned by such individuals or corporations, or the individual members thereof, shall not be separately taxed as long as they shall be owned and used exclusively for such purpose: provided further, that mortgages upon both real and personal property shall be exempt from taxation: provided further, that the taxes of the indigent poor may be remitted or abated at such time and in such manner as may be provided by law. (*Utah, Compiled Laws 1907, p. 75*)

Statutes: sec. 2502. No tax shall be levied upon lands the title to which remains in the state, held or occupied by any person under a contract of sale or lease from the territory or state of Utah, but this provision shall not be construed to prevent the taxation of

is entirely used for such purposes, and in which such association maintains a free public reading room.

X Lands used for cemetery purposes and the structures thereon, trust funds and other property belonging to, or held by cemetery associations, and the lots of the proprietors thereof.

XI Household furniture of every person, not exceeding five hundred dollars in value; wearing apparel; private and professional libraries; mechanics' tools, and farmers' tools including carts, wagons and vehicles, necessary to carry on their respective occupations; provisions necessary for the consumption of the family of a person for one year; live fowls not exceeding twenty dollars in value; one watch; one organ or piano; sheep, cattle, horses and swine, not more than four months old on the first day of April; and hay and produce sufficient to winter out the stock; and for each person one wagon, one sleigh and harnesses for using the same. But no pleasure wagon or other vehicle exceeding one hundred dollars in value shall be exempt from taxation. (*Vermont, Public Statutes 1906, p. 175-77*)

XII Notes, bonds or orders issued after the passage of this act as evidences of obligations for money loaned to a county, town, village or incorporated school or fire district at a rate of interest not exceeding four per cent per annum. (*Vermont, Laws 1912, no. 36, p. 31*)

XIII Grounds and property owned and occupied by agricultural societies, so long as the same are used annually for agricultural fairs.

XIV Uncultivated lands planted with timber or forest trees as provided in chapter 24; but this exemption shall be for a term of ten years, commencing on the first day of April in the second year after such lands are so planted and the certificate of planting is filed as provided in section 369. The listers shall note such exemption in the grand list. (*Vermont, Public Statutes 1906, p. 177-78*)

XV Property owned, whether real or personal, by a person honorably discharged, who served in the army or navy of the United States in the War of the Rebellion, or the widow of such a person, whether said property is owned by or deeded to such soldier or sailor, or to such soldier or sailor and wife, or such widow, provided that such widow is entitled to pension under the laws of the federal government, shall, to the extent of five hundred dollars, be exempt from taxation, provided the aggregate of the real and personal estate of such soldier or sailor, or of such soldier or sailor and wife, or of such widow, situated within or without this state, other than wearing apparel and household furniture, does not exceed

fifteen hundred dollars; and further provided that written application therefor shall be filed with the listers before the abstract of individual lists is completed. Such exemption shall be noted on the grand list book opposite the name of such person. (*Vermont, Laws 1915, no. 28, p. 92*)

Sec. 497. The preceding section shall not exempt from county, town or school taxes, lands owned by a college, leased "as long as wood grows and water runs," securing to the lessees the right of preemption, unless such lands were chartered or sequestered for the benefit of the college, or became the property of the college, prior to the organization of the town in which they lie. (*Vermont, Public Statutes 1906, p. 178*)

Sec. 498. The exemption from taxation of real and personal estate granted, sequestered or used for public, pious or charitable uses shall not be construed as exempting lands or buildings owned or kept by a religious society, other than a church edifice, a parsonage and the outbuildings of such church edifice or parsonage, a building used as a convent or school, lands adjacent to such church edifice, parsonage, convent or school kept and used as a lawn, playground or garden, and the so-called glebe lands; nor shall it be construed as exempting from taxation the property of railroad corporations; nor shall it be construed as exempting from taxation municipal electric light plants when located outside the town wherein the municipality owning the same is situated; but the lands or buildings exclusively used for the support of orphanages, homes, asylums or hospitals which, without pay, receive and care for indigent, old or infirm patients or inmates shall be exempt from taxation. (*Vermont, Laws 1910, no. 32, p. 23-24*)

Sec. 499. Manufacturing establishments, quarries, mines and such machinery, tramways, appliances and buildings as are necessary for use in the business, machinery put into unoccupied buildings, and capital and personal property used in such business, if the amount invested exceeds one thousand dollars, may be exempted from taxation for a term not exceeding ten years from the commencement of business, if the town so votes. Such real and personal estate shall be appraised and set in the grand list and the termination of the exemption noted against it. (*Vermont, Public Statutes 1906, p. 178*)

Sec. 500. If a society or body of persons associated for a charitable purpose in whole or in part, including fraternal organizations, owns real estate used exclusively for the purposes of such society, body of persons or fraternal organization, such real estate may be

exempted from taxation for a period of ten years, if the town where such real estate is situated so votes, but in no case shall the amount so exempted exceed the sum of ten thousand dollars. (*Vermont, Laws 1915, no. 30, p. 93*)

Sec. 501. If a person purchases for a home and occupies and improves land that has been unoccupied and neglected, or used for pasturage only, for at least two years preceding such purchase, and repairs or erects buildings thereon, suitable for a home, or otherwise improves such land, such buildings and improvements may be exempted from taxation for a term of five years, if the town so votes. (*Vermont, Public Statutes 1906, p. 178-79*)

Sec. 819. The provisions of this chapter (taxation of national bank deposits) shall not apply to municipalities; nor to corporations organized solely for charitable, educational or religious purposes; nor to railroad, insurance, guaranty, express, telegraph, telephone, steamboat, car, transportation, sleeping car, parlor car, mortgage, loan or investment companies; nor to savings banks, trust companies, and savings bank and trust companies, which have interest-bearing deposits in national banks; nor to national banks having an interest-bearing deposit in another national bank; nor to any person having any sum of money on deposit in a national bank whereon interest not exceeding the rate of two per cent per annum is paid or allowed him by such national bank. (*Vermont, Public Statutes 1906, p. 240*)

Sec. 4725. All accumulations upon shares in such association (cooperative savings and loan associations) held by any person shall be exempt from attachment, levy and trustee process, to the amount of five hundred dollars; and the association itself shall be deemed an institution for savings and not taxable under any corporation tax law which shall exempt savings banks, or institutions for savings, from taxation. (*Vermont, Public Statutes 1906, p. 915-16*)

Sec. 1. The exemption from taxation of lands owned or leased by colleges, academies or other public schools, shall not be construed as exempting lands or buildings rented for general commercial purposes, nor to farming or timber lands owned or leased thereby. Nothing in this section contained shall in any manner affect the exemption from taxation of so-called school or college lands heretofore sequestered to their use. (*Vermont, Laws 1910, no. 33, p. 24*)

Sec. 1. A town may, at any annual meeting, an article having been inserted in the warning for that purpose, or at a special meeting duly warned for that purpose, vote to exempt for a term not to exceed five years real and personal estate used and occupied for

hotel purposes; provided, that no property, either real or personal, occupied or used by a licensed dealer in intoxicating liquor in the conduct of such business shall be exempt from taxation. (*Vermont, Laws 1910, no. 34, p. 24-25*)

Sec. 1. All the property of the Brattleboro Masonic Building Association, a corporation organized under the general law of Vermont by articles of association dated June 28, 1905, shall be exempt from taxation so long as said property shall be used exclusively for masonic and other charitable purposes. (*Vermont, Laws 1910, no. 370, p. 412*)

Sec. 1. The real and personal estate owned and used by the Randolph Sanatorium, a corporation organized under the laws of Vermont, located in the town of Randolph, may be exempted from taxation for a term not exceeding five years, if said town of Randolph so votes. Such real and personal estate shall be appraised and set in the grand list and the termination of the exemption noted against it. (*Vermont, Laws 1910, no. 420, p. 477*)

Sec. 1. Land purchased or condemned by a municipal corporation outside of its territorial limits shall not be exempt from taxation. The provisions of this act shall not apply to reservoirs or aqueducts; nor water supply, pipe lines, apparatus, machinery or improvements on such land in any way connected with the maintenance or operation of such reservoirs or aqueducts. (*Vermont, Laws 1912, no. 38, p. 32*)

Sec. 1. All property held in trust for the benefit of the several masonic societies in the town of Bennington, shall be exempt from taxation so long as said property is used exclusively for masonic or charitable purposes. (*Vermont, Laws 1912, no. 393, p. 558*)

Sec. 1. The property of the Pythian Association of the city of Rutland, a corporation organized under the general laws, shall be exempt from taxation so long as such property is used exclusively for Pythian and other charitable purposes. (*Vermont, Laws 1912, no. 394, p. 558*)

Sec. 1. Municipal corporations, village improvement societies, cemetery associations, charitable, educational and religious corporations not organized for profit and public playground associations, entitled by law to an exemption from the payment of charter fees, shall be exempt from the payment of annual license taxes. (*Vermont, Laws 1915, no. 58, p. 116*)

VIRGINIA

Constitution: art. 13, sec. 183. Except as otherwise provided in this constitution, the following property and no other, shall be exempt from taxation, state and local; but the general assembly may hereafter tax any of the property hereby exempted save that mentioned in subsection (a):

(a) Property directly or indirectly owned by the state, however held, and property lawfully owned and held by counties, cities, towns, or school districts, used wholly and exclusively for county, city, town, or public school purposes, and obligations issued by the state since the fourteenth day of February, 1882, or hereafter exempted by law.

* * * * *

(g) . . . Obligations issued by counties, cities, or towns may be exempted by the authorities of such localities from local taxation.

(*Virginia. Annotated Code, Supplement, 1916, p. 88, 89.*)

NOTE: The statutory provisions which follow are almost identical with the constitutional provisions which are therefore omitted.

Statutes: sec. 457. The following real estate, and no other, shall be exempt from taxation, state and local:

(a) Real estate directly or indirectly owned by the state, however held, and real estate lawfully owned and held by counties, cities, towns or school districts used wholly and exclusively for county, city, town, or public school purposes.

(b) Buildings with land they actually occupy, lawfully owned and held by churches or religious bodies and wholly and exclusively used for religious worship, or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building.

(c) Private family burying grounds not exceeding one acre in area, reserved as such by will or deed, or shown by other sufficient evidence to be reserved as such and so exclusively used, and public burying grounds and lots therein exclusively used for burial purposes and not conducted for profit, whether owned or managed by local authorities or by private corporations.

(d) Buildings with the land they actually occupy, wholly devoted to educational purposes, belonging to and actually and exclusively occupied and used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions of learning, including the Virginia Historical Society, which are not corporations having shares of stock or otherwise

enjoyment of the same, and not leased or otherwise used with a view to profit. All public colleges, public academies, all buildings connected with the same, and all the lands immediately connected with public institutions of learning, and all endowment funds of institutions of learning and religion not used with a view to profit, and when the same are invested in bonds or mortgages, or in land or other property which has been, or shall hereafter be, bought in by such institutions under foreclosure sales made to satisfy or protect such bonds or mortgages; provided, that such exemption of such land and property shall continue only for two years after the purchase of the same at such sale by such institutions and no longer; and all buildings used exclusively and owned by persons or associations of persons for school purposes. This provision shall not extend to leasehold estate of real property held under authority of any college or university of learning.

1a. That, Young Men's Christian Association buildings, and Young Women's Christian Association buildings, used exclusively for the purpose of furthering religious work, and acting under the approval and cooperation of the state and international Young Men's Christian Association committees and the Young Women's Christian Association committees, the books and furniture contained in such buildings, and the grounds attached thereto necessary for the proper occupancy of such buildings, use and enjoyment of the same, and not leased or otherwise used with a view to profit other than for the purpose of maintaining the buildings and association, and all endowment funds of the above mentioned religious institutions, not used with a view to profit, but for the purpose of maintaining the association and buildings in doing religious work, shall be exempt from taxation.

2 All lands used exclusively for graveyards or grounds for burying the dead, except such as are held by any person, company or corporation with a view to profit, or for the purpose of speculating in the sale thereof.

3 All property, whether real or personal, belonging exclusively to this state, or any political subdivision thereof, or the United States, except that in each county in this state, where the state of Texas has heretofore or may hereafter acquire and own land for the purpose of establishing thereon state farms and employing thereon convict labor on state account, it shall be the duty of the penitentiary board or board of penitentiary commissioners, or other officers of the penitentiary having the managing of same, to render said land for taxes to the tax assessor of said county;

and the taxes on same shall be assessed and collected in the manner required by law for the assessment and collection of other taxes; provided, that said taxes shall be assessed and collected for county purposes only; and said county taxes shall be paid annually out of the revenue derived from such state farms respectively, by the officer or officers having the management thereof, and same shall be charged to the expense account of operating such farm; and no debt shall be created against the general revenue of the state in case of the failure to pay said taxes out of the revenues of any such farm; and provided, further, that in arriving at the amount to be paid in taxes to the counties the value of the land only shall be considered and not the value of the buildings and other improvements owned by the state and situated on said land.

4 All buildings belonging to counties for holding courts, for jails, or for county officers, with the land belonging to and on which such buildings are erected.

5 All lands, houses and other buildings belonging to any county, precinct or town, used exclusively for the support or accommodation of the poor.

6 All buildings belonging to institutions of purely public charity, together with the lands belonging to and occupied by such institutions not leased or otherwise used with a view to profits, unless such rents and profits and all moneys and credits are appropriated by such institutions solely to sustain such institutions and for the benefit of the sick and disabled members and their families and the burial of the same, or for the maintenance of persons when unable to provide for themselves, whether such persons are members of such institutions or not. An institution of purely public charity under this act is one which dispenses its aid to its members and others in sickness or distress, or at death, without regard to poverty or riches of the recipient, also when the funds, property and assets of such institutions are placed and bound by its laws to relieve, aid and administer in any way to the relief of its members when in want, sickness and distress, and provides homes for its helpless and dependent members and to educate and maintain the orphans of its deceased members or other persons.

7 All fire engines and other implements owned by towns and cities used for the extinguishment of fires, with the buildings used exclusively for the safe-keeping thereof.

8 All market houses, public squares, or other public grounds, town or precinct houses or halls used exclusively for public pur-

poses, and all works, machinery or fixtures belonging to any town used for conveying water to such town.

9 All public libraries and personal property belonging to the same.

10 All household and kitchen furniture not exceeding at their true and full value two hundred and fifty dollars to each family, in which may be included one sewing machine.

11 All annual pensions granted by the state, or United States. (*Texas, Statutes 1914, 4:4673-74*)

Art. 4856. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds and property shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment, when same is used for other than lodge purposes. (*Texas, Statutes 1914, 3:3234*)

UTAH

Constitution: art. 13, sec. 3. The legislature shall provide by law a uniform and equal rate of assessment and taxation on all property in the state, according to its value in money, and shall prescribe by general law such regulations as shall secure a just valuation for taxation of all property, so that every person and corporation shall pay a tax in proportion to the value of his, her or its property: provided, that a deduction of debits from credits may be authorized: provided further, that the property of the United States, of the state, counties, cities, towns, school districts, municipal corporations and public libraries, lots with the buildings thereon used exclusively for either religious worship or charitable purposes, and places of burial not held or used for private or corporate benefit, shall be exempt from taxation. Ditches, canals, reservoirs, pipes and flumes owned and used by individuals or corporations for irrigating lands owned by such individuals or corporations, or the individual members thereof, shall not be separately taxed as long as they shall be owned and used exclusively for such purpose: provided further, that mortgages upon both real and personal property shall be exempt from taxation: provided further, that the taxes of the indigent poor may be remitted or abated at such time and in such manner as may be provided by law. (*Utah, Compiled Laws 1907, p. 75*)

Statutes: sec. 2502. No tax shall be levied upon lands the title to which remains in the state, held or occupied by any person under a contract of sale or lease from the territory or state of Utah, but this provision shall not be construed to prevent the taxation of

improvements on such lands and the interest in the land to the extent of money paid prior to the levying such tax in part payment of the purchase price thereof.

Sec. 2503. The property of the United States, of the state, counties, cities, towns, school districts, and public libraries, and lots with the buildings thereon used exclusively for either religious worship or charitable purposes, and places of burial not held or used for private or corporate benefit shall be exempt from taxation. Ditches, canals, and flumes, owned and used by individuals or corporations for irrigating lands owned by such individuals or corporations, or the individual members thereof, shall not be separately taxed so long as they shall be owned and used exclusively for such purpose. (*Utah, Compiled Laws 1907, p. 878-79*)

Sec. 2510. The shares of the capital stock of banks organized under the laws of the United States, not located in this state, owned by residents of this state, are not subject to taxation. (*Utah, Compiled Laws 1907, p. 881*)

Sec. 6. The said series of bonds issued under the provisions of this act shall not be taxed for any purpose within this state and the proceeds of the sale thereof shall be converted into the state treasury and the same shall be appropriated and used exclusively for the erection of a state capitol and expended for that purpose under the direction of the capitol commission. (*Utah, Laws 1911, p. 11*)

Sec. 11. Every honorably discharged soldier and sailor of the United States army or navy who served during the Spanish-American War or subsequent Philippine insurrection shall be exempt from road poll tax; and every officer, noncommissioned officer, musician and private of the National Guard of Utah shall be exempt from road poll tax during the time he shall hold a commission as officer or be enrolled as an enlisted man in the National Guard of Utah. (*Utah, Laws 1911, p. 56*)

VERMONT

Constitution: No constitutional exemption clause.

Statutes: sec. 489. The polls of the male inhabitants of the state, citizens and aliens, over twenty-one and under seventy years of age, shall be set in the list in the towns in which they reside on the first day of April in each year, at two dollars each, except the polls of persons actually poor or from whom a tax is not likely to be collected, or of persons who were in the service of the United States in the War of the Rebellion and have been honorably discharged, if

the application is made for exemption before the completion of the grand list. The listers shall set in the grand list the names and polls of persons exempted by reason of military service and against each name the words "soldier exempt." Such exemption shall not deprive the person of the right to vote in town meeting.

Sec. 495. Polls of members of the state militia and of fire companies may be exempt from taxation if their respective towns so vote.

Sec. 496. The following property shall be exempt from taxation:

I Real and personal estate owned by this state or the United States, United States securities which are specially exempt from taxation by the laws of the United States at the time of making the list, but interest and income from such securities may be taxed like other personal estate.

II Real estate and buildings on leased land, owned by a post of the Grand Army of the Republic, so long as the same are used for the purposes of the post only.

III Shares of stock in a corporation situated in another state, when all the stock of such corporation is taxed in such state to the holders, whether residing within or without such state, or when the corporation is taxed in such state for all its stock.

IV Personal estate owned by inhabitants of this state situated and taxed in another state.

V Stock in a railroad corporation in this state.

VI Real and personal estate granted, sequestered or used for public, pious or charitable uses; real and personal estate used by public and private circulating libraries, open to the public and not used for profit; lands leased by towns for educational purposes; and lands owned or leased by colleges, academies or other public schools, or leased by towns for the support of the gospel; and lands and buildings owned and used by towns for the support of the poor therein; but private buildings on such lands shall be set in the list to the owners thereof, and shall not be exempt.

VII Real and personal property held by and for the benefit of college fraternities and societies, and corporations owning such property, but this exemption shall not apply to property held for investment purposes.

VIII Buildings erected by the trustees of a normal school, or by their agent, while used as a boarding house solely for pupils in the school.

IX Buildings owned and occupied by a Young Men's Christian Association for the purposes of its work and the income of which

is entirely used for such purposes, and in which such association maintains a free public reading room.

X Lands used for cemetery purposes and the structures thereon, trust funds and other property belonging to, or held by cemetery associations, and the lots of the proprietors thereof.

XI Household furniture of every person, not exceeding five hundred dollars in value; wearing apparel; private and professional libraries; mechanics' tools, and farmers' tools including carts, wagons and vehicles, necessary to carry on their respective occupations; provisions necessary for the consumption of the family of a person for one year; live fowls not exceeding twenty dollars in value; one watch; one organ or piano; sheep, cattle, horses and swine, not more than four months old on the first day of April; and hay and produce sufficient to winter out the stock; and for each person one wagon, one sleigh and harnesses for using the same. But no pleasure wagon or other vehicle exceeding one hundred dollars in value shall be exempt from taxation. (*Vermont, Public Statutes 1906, p. 175-77*)

XII Notes, bonds or orders issued after the passage of this act as evidences of obligations for money loaned to a county, town, village or incorporated school or fire district at a rate of interest not exceeding four per cent per annum. (*Vermont, Laws 1912, no. 36, p. 31*)

XIII Grounds and property owned and occupied by agricultural societies, so long as the same are used annually for agricultural fairs.

XIV Uncultivated lands planted with timber or forest trees as provided in chapter 24; but this exemption shall be for a term of ten years, commencing on the first day of April in the second year after such lands are so planted and the certificate of planting is filed as provided in section 369. The listers shall note such exemption in the grand list. (*Vermont, Public Statutes 1906, p. 177-78*)

XV Property owned, whether real or personal, by a person honorably discharged, who served in the army or navy of the United States in the War of the Rebellion, or the widow of such a person, whether said property is owned by or deeded to such soldier or sailor, or to such soldier or sailor and wife, or such widow, provided that such widow is entitled to pension under the laws of the federal government, shall, to the extent of five hundred dollars, be exempt from taxation, provided the aggregate of the real and personal estate of such soldier or sailor, or of such soldier or sailor and wife, or of such widow, situated within or without this state, other than wearing apparel and household furniture, does not exceed

fifteen hundred dollars; and further provided that written application therefor shall be filed with the listers before the abstract of individual lists is completed. Such exemption shall be noted on the grand list book opposite the name of such person. (*Vermont, Laws 1915, no. 28, p. 92*)

Sec. 497. The preceding section shall not exempt from county, town or school taxes, lands owned by a college, leased "as long as wood grows and water runs," securing to the lessees the right of preemption, unless such lands were chartered or sequestered for the benefit of the college, or became the property of the college, prior to the organization of the town in which they lie. (*Vermont, Public Statutes 1906, p. 178*)

Sec. 498. The exemption from taxation of real and personal estate granted, sequestered or used for public, pious or charitable uses shall not be construed as exempting lands or buildings owned or kept by a religious society, other than a church edifice, a parsonage and the outbuildings of such church edifice or parsonage, a building used as a convent or school, lands adjacent to such church edifice, parsonage, convent or school kept and used as a lawn, playground or garden, and the so-called glebe lands; nor shall it be construed as exempting from taxation the property of railroad corporations; nor shall it be construed as exempting from taxation municipal electric light plants when located outside the town wherein the municipality owning the same is situated; but the lands or buildings exclusively used for the support of orphanages, homes, asylums or hospitals which, without pay, receive and care for indigent, old or infirm patients or inmates shall be exempt from taxation. (*Vermont, Laws 1910, no. 32, p. 23-24*)

Sec. 499. Manufacturing establishments, quarries, mines and such machinery, tramways, appliances and buildings as are necessary for use in the business, machinery put into unoccupied buildings, and capital and personal property used in such business, if the amount invested exceeds one thousand dollars, may be exempted from taxation for a term not exceeding ten years from the commencement of business, if the town so votes. Such real and personal estate shall be appraised and set in the grand list and the termination of the exemption noted against it. (*Vermont, Public Statutes 1906, p. 178*)

Sec. 500. If a society or body of persons associated for a charitable purpose in whole or in part, including fraternal organizations, owns real estate used exclusively for the purposes of such society, body of persons or fraternal organization, such real estate may be

exempted from taxation for a period of ten years, if the town where such real estate is situated so votes, but in no case shall the amount so exempted exceed the sum of ten thousand dollars. (*Vermont, Laws 1915, no. 30, p. 93*)

Sec. 501. If a person purchases for a home and occupies and improves land that has been unoccupied and neglected, or used for pasturage only, for at least two years preceding such purchase, and repairs or erects buildings thereon, suitable for a home, or otherwise improves such land, such buildings and improvements may be exempted from taxation for a term of five years, if the town so votes. (*Vermont, Public Statutes 1906, p. 178-79*)

Sec. 819. The provisions of this chapter (taxation of national bank deposits) shall not apply to municipalities; nor to corporations organized solely for charitable, educational or religious purposes; nor to railroad, insurance, guaranty, express, telegraph, telephone, steamboat, car, transportation, sleeping car, parlor car, mortgage, loan or investment companies; nor to savings banks, trust companies, and savings bank and trust companies, which have interest-bearing deposits in national banks; nor to national banks having an interest-bearing deposit in another national bank; nor to any person having any sum of money on deposit in a national bank whereon interest not exceeding the rate of two per cent per annum is paid or allowed him by such national bank. (*Vermont, Public Statutes 1906, p. 240*)

Sec. 4725. All accumulations upon shares in such association (cooperative savings and loan associations) held by any person shall be exempt from attachment, levy and trustee process, to the amount of five hundred dollars; and the association itself shall be deemed an institution for savings and not taxable under any corporation tax law which shall exempt savings banks, or institutions for savings, from taxation. (*Vermont, Public Statutes 1906, p. 915-16*)

Sec. 1. The exemption from taxation of lands owned or leased by colleges, academies or other public schools, shall not be construed as exempting lands or buildings rented for general commercial purposes, nor to farming or timber lands owned or leased thereby. Nothing in this section contained shall in any manner affect the exemption from taxation of so-called school or college lands heretofore sequestered to their use. (*Vermont, Laws 1910, no. 33, p. 24*)

Sec. 1. A town may, at any annual meeting, an article having been inserted in the warning for that purpose, or at a special meeting duly warned for that purpose, vote to exempt for a term not to exceed five years real and personal estate used and occupied for

hotel purposes; provided, that no property, either real or personal, occupied or used by a licensed dealer in intoxicating liquor in the conduct of such business shall be exempt from taxation. (*Vermont, Laws 1910, no. 34, p. 24-25*)

Sec. 1. All the property of the Brattleboro Masonic Building Association, a corporation organized under the general law of Vermont by articles of association dated June 28, 1905, shall be exempt from taxation so long as said property shall be used exclusively for masonic and other charitable purposes. (*Vermont, Laws 1910, no. 370, p. 412*)

Sec. 1. The real and personal estate owned and used by the Randolph Sanatorium, a corporation organized under the laws of Vermont, located in the town of Randolph, may be exempted from taxation for a term not exceeding five years, if said town of Randolph so votes. Such real and personal estate shall be appraised and set in the grand list and the termination of the exemption noted against it. (*Vermont, Laws 1910, no. 420, p. 477*)

Sec. 1. Land purchased or condemned by a municipal corporation outside of its territorial limits shall not be exempt from taxation. The provisions of this act shall not apply to reservoirs or aqueducts; nor water supply, pipe lines, apparatus, machinery or improvements on such land in any way connected with the maintenance or operation of such reservoirs or aqueducts. (*Vermont, Laws 1912, no. 38, p. 32*)

Sec. 1. All property held in trust for the benefit of the several masonic societies in the town of Bennington, shall be exempt from taxation so long as said property is used exclusively for masonic or charitable purposes. (*Vermont, Laws 1912, no. 393, p. 558*)

Sec. 1. The property of the Pythian Association of the city of Rutland, a corporation organized under the general laws, shall be exempt from taxation so long as such property is used exclusively for Pythian and other charitable purposes. (*Vermont, Laws 1912, no. 394, p. 558*)

Sec. 1. Municipal corporations, village improvement societies, cemetery associations, charitable, educational and religious corporations not organized for profit and public playground associations, entitled by law to an exemption from the payment of charter fees, shall be exempt from the payment of annual license taxes. (*Vermont, Laws 1915, no. 58, p. 116*)

VIRGINIA

Constitution: art. 13, sec. 183. Except as otherwise provided in this constitution, the following property and no other, shall be exempt from taxation, state and local; but the general assembly may hereafter tax any of the property hereby exempted save that mentioned in subsection (a):

(a) Property directly or indirectly owned by the state, however held, and property lawfully owned and held by counties, cities, towns, or school districts, used wholly and exclusively for county, city, town, or public school purposes, and obligations issued by the state since the fourteenth day of February, 1882, or hereafter exempted by law.

* * * * *

(g) . . . Obligations issued by counties, cities, or towns may be exempted by the authorities of such localities from local taxation.

(*Virginia. Annotated Code, Supplement, 1916, p. 88, 89.*)

NOTE: The statutory provisions which follow are almost identical with the constitutional provisions which are therefore omitted.

Statutes: sec. 457. The following real estate, and no other, shall be exempt from taxation, state and local:

(a) Real estate directly or indirectly owned by the state, however held, and real estate lawfully owned and held by counties, cities, towns or school districts used wholly and exclusively for county, city, town, or public school purposes.

(b) Buildings with land they actually occupy, lawfully owned and held by churches or religious bodies and wholly and exclusively used for religious worship, or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building.

(c) Private family burying grounds not exceeding one acre in area, reserved as such by will or deed, or shown by other sufficient evidence to be reserved as such and so exclusively used, and public burying grounds and lots therein exclusively used for burial purposes and not conducted for profit, whether owned or managed by local authorities or by private corporations.

(d) Buildings with the land they actually occupy, wholly devoted to educational purposes, belonging to and actually and exclusively occupied and used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions of learning, including the Virginia Historical Society, which are not corporations having shares of stock or otherwise

owned by individuals or other corporations, together with such additional adjacent land owned by said churches, libraries and educational institutions as may be reasonably necessary for the convenient use of such buildings, respectively; and also the buildings thereon used as residences by the officers or instructors of such educational institutions; provided, that such libraries and educational institutions are not conducted for profit of any person or persons, natural or corporate, directly or under any guise or pretense whatsoever. But the exemption mentioned in this subsection shall not apply to any industrial school, individual or corporate, not the property of the state, which does work for compensation or manufactures and sells articles in the community in which such school is located; provided, that nothing herein contained shall restrict any such school from doing work for or selling its own products or any other articles to any of its students or employees.

(e) Real estate belonging to, actually and exclusively occupied and used by Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

(f) Buildings, with the land they actually occupy, belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes; and

(g) Real estate belonging to the Association for the Preservation of Virginia Antiquities, the Confederate Memorial Literary Society, and the Mount Vernon Ladies' Association of the Union.

No inheritance tax shall be charged, directly or indirectly, against any legacy or devise made according to law for the benefit of any institution or other body or any natural or corporate person whose property is exempt from taxation as mentioned in this chapter.

Nothing contained in this chapter shall be construed to exempt from taxation the property of any person, firm, association, or corporation who shall, expressly or impliedly, directly or indirectly, contract or promise to pay any sum of money or other benefit on account of death, sickness, or accident to any of its members or any other persons; and whenever any building or land, or part thereof, mentioned in this section and not belonging to the state, shall be leased or shall be a source of revenue or profit, all of such buildings and lands shall be liable to taxation as other land and buildings in the same county, city or town; and nothing herein contained

shall be construed as authorizing or requiring any county, city, or town to tax for county, city, or town purposes, in violation of the rights of the lessees thereof existing under any lawful contract heretofore made, any real estate owned by such county, city, or town, and heretofore leased by it.

(*Virginia. Annotated Code 1904, 1:239-41*)

Sec. 19. The tracts, pieces or parcels of land acquired by the United States under the provisions of this chapter, or otherwise acquired for the purposes of the United States government, shall be exempt from all state, county and municipal taxation, so long as the United States shall be and remain the owners thereof, and the United States shall be exempt from any and all tax on deeds by which they acquire lands for public purposes. (*Virginia. Annotated Code, Supplement 1910, p. 16*)

Sec. 1. . . . the public wharves, docks and terminals of any city, located in any county, city or town shall be held by said city exempt from state and local taxation. (*Virginia. Annotated Code, Supplement 1916, p. 1201*)

Sec. 488. The following personal property and no other shall be exempt from taxation, state and local:

(a) Property directly or indirectly owned by the state, however held, and property lawfully owned and held by the counties, cities, and towns, or school districts, used wholly and exclusively for county, city, town or public school purposes, and obligations issued by the state since the fourteenth day of February 1882, or hereafter exempted by law.

(b) The furniture and furnishings of buildings, lawfully owned and held by churches or religious bodies, and wholly and exclusively used for religious worship or for the residence of the ministers of any such church or religious body.

(c) The furniture, furnishings, books, and instruments contained in buildings wholly devoted to educational purposes belonging to and actually and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions of learning, including the Virginia Historical Society, which are not corporations having shares of stock or otherwise owned by individuals or other corporations; and also the permanent endowment funds held by such libraries and educational institutions, directly or in trust and not invested in real estate; provided, that such libraries and educational institutions are not conducted for profit of any person or persons, natural or corporate,

directly or under any guise or pretense whatsoever. But the exemption mentioned in this subsection shall not apply to any industrial school, individual or corporate, not the property of the state, which does work for compensation or manufacture and sells articles in the community in which such school is located; provided, that nothing herein contained shall restrict any such school from doing work for or selling its own products or any other articles to any of its students or employees.

(d) Personal property, including endowment funds, not invested in real estate, belonging to Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

(e) The furniture and furnishings of buildings belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such associations.

(f) Personal property belonging to the Association for the Preservation of Virginia Antiquities, the Confederate Memorial Literary Society, and the Mount Vernon Ladies' Association of the Union. (*Virginia: Annotated Code 1904, 1:250-51*)

Sec. 1783i. . . . 3. Each society (immigration society) organized under this act shall be exempt from the payment of the tax upon said writing for its recordation in the office of the clerk of the county and in the office of the secretary of the commonwealth, and shall not be assessed with a license tax as a land agent either by the state, the county, or the town in which its principal office may be located, and shall be exempt from the payment of taxes to the state upon powers of attorney or contracts of agency for the sale of lands recorded in any county wherein it is authorized by this act to do business. (*Virginia. Annotated Code 1904 1:947*)

WASHINGTON

Constitution: art. 7, sec. 2. The legislature shall provide by law a uniform and equal rate of assessment and taxation on all property in the state, according to its value in money, and shall prescribe such regulations by general law as shall secure a just valuation for taxation of all property, so that every person and corporation shall pay a tax in proportion to the value of his, her, or its property: provided, that a deduction of debts from credits may be authorized: provided further, that the property of the United States, and of the state, counties, school districts, and other municipal corporations, and such other property as the legislature may by general laws

provide, shall be exempt from taxation. (*Washington, Codes and Statutes Annotated*, 1:85)

Statutes: sec. 9098. All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say:

First. All lands used exclusively for public burying grounds or cemeteries, all churches built and supported by donations whose seats are free to all, and the grounds whereon such churches are built, not exceeding one hundred and twenty feet by two hundred feet in quantity, together with a parsonage; provided, that in any case the area exempted shall include all ground covered by such churches and parsonages and the structures and ground necessary for street access, light and ventilation, but the area of unoccupied ground exempted in connection with both church and parsonage under this proviso shall not exceed the equivalent of 120 by 120 feet. The parsonage need not be on land contiguous to the church property if the total area exempted does not exceed the area above designated. Provided, that such grounds are used wholly for church purposes and not otherwise; also the property of other nonsectarian organizations or associations, organized and conducted primarily and chiefly for religious purposes and not for profit, which shall be wholly used, or to the extent solely used for the religious purposes of such associations, or for the educational, benevolent, protective or social departments growing out of, or related to, the religious work of such associations: provided such purposes are for the general public good and such properties are devoted to the general public benefit; also all art, scientific or historical collections of associations, maintaining and exhibiting such collections for the benefit of the general public and not for profit.

Second. All property, whether real or personal, belonging exclusively to any school district, county, municipal corporation, the state, or to the United States.

Third. All fire engines and other implements used for the extinguishment of fires, with the building used exclusively for the safekeeping thereof, and for the meetings of fire companies, providing that such belongs to any town or fire company organized therein.

Fourth. All free public libraries, orphanages, orphan asylums, institutions for the reformation of fallen women, homes for the aged and infirm, and hospitals for the care of the sick, when such institutions are supported in whole or in part by the public donations of private charity, and all of the income and profits of such institutions are devoted, after paying the expenses thereof, to the

purposes of such institutions, and the grounds, whenever such libraries, orphanages, institutions, homes and hospitals are built and when used exclusively and not otherwise for the purposes in this subdivision enumerated. In order to determine whether such libraries, orphanages, institutions, homes and hospitals are exempt from taxes, within the true intent of this chapter, the state board of health, the county and city authorities of the county and city wherein such institutions are respectively situated, shall have access to the books of such institutions, and the institution claiming exemption shall provide by its articles of incorporation that the mayor of the city and the chairman of the board of county commissioners wherein such institution is located shall be ex officio trustees thereof, and shall be notified of each and every meeting thereof, and shall have the same powers as a trustee of such institution. And the superintendent or manager of the library, orphanage, institution, home or hospital claiming exemption from taxation under this chapter shall make oath before the assessor that the income and the receipts thereof including donations to it, have been applied to the actual expenses of maintaining it, and to no other purpose. He shall also, under oath make annual report to the state board of health of its receipts and disbursements, specifying in detail the sources from which the receipts have been derived and the object to which disbursements have been applied, and shall furnish in the said report full and complete vital statistics for the use and information of the state board of health, who may publish the same in its annual report.

Fifth. All ships, vessels and boats in actual construction and all materials, especially designed and set apart for the construction of any such ship, vessel or boat in process of building within this state, shall be exempt from taxation.

Sixth. The personal property of each head of a family or widow liable to assessment and taxation of which such individual is the actual and bona fide owner to an amount of three hundred dollars; provided, that each person shall list all of his personal property for taxation and the county assessor shall deduct the amount of the exemption authorized by this section from the total amount of the assessment and assess the remainder. The property owned by humane societies in this state in actual use by such societies not exceeding ten thousand dollars in taxable value owned by any society. (*Washington, Laws 1915, p. 358-60*)

Sec. 9099. There shall be exempt from taxation in the state of Washington all property, real and personal, owned by any school

or college in this state, supported in whole or in part by gifts, endowments or charity, the entire income of which said school or college, after paying the expenses thereof, is devoted to the purposes of such institution, and which is open to all persons upon equal terms: provided, that said property is used solely for educational purposes (or the revenue therefrom be devoted exclusively to the support and maintenance of such institution): and provided, further, that the real estate so exempt shall not exceed ten acres in extent, and shall be used exclusively for college or campus purposes: except, however, that any school of collegiate grade and accredited by the state board of education shall be entitled to an exemption of not more than forty acres of real estate used exclusively for said purposes, but no corporation shall be entitled to more than one such larger exemption, and where the college is under the direction or control of any religious denomination such larger exemption shall be allowed to one college only directed or controlled by such religious denomination: and provided, further, that real estate owned or controlled by such institution and leased or rented by them for the purpose of deriving revenue therefrom shall not be exempt from taxation under the provisions of this act: provided, further, that the annual income from such endowment is equal to or exceeds all incomes from tuitions received by said institutions.

Sec. 2. Nothing in this act will exempt such property from payment of local assessment for improvement made or hereafter to be made.

Sec. 3. Any such institution claiming said exemption shall file such claim with the county auditor of the county where such property is located and also with the secretary of state. (*Washington, Laws 1915, p. 403-4*)

Sec. 17. Shares held by members shall be exempt from taxation and the association (building and loan) itself shall not be taxable, except that its tangible personal and real property shall be taxed as other tangible personal and real property is taxed. (*Washington, Session Laws 1913, p. 339*)

WEST VIRGINIA

Constitution: art. 10, sec. 1. Taxation shall be equal and uniform throughout the state, and all property, both real and personal, shall be taxed in proportion to its value, to be ascertained as directed by law. No one species of property from which a tax may be collected, shall be taxed higher than any other species of property of equal value; but property used for educational, literary, scientific, religious or charitable purposes; all cemeteries and public property may, by

law, be exempted from taxation. The Legislature shall have power to tax, by uniform and equal laws, all privileges and franchises of persons and corporations. (*West Virginia, Code Annotated 1913, 1:116*)

Statutes: sec. 941. All property, real and 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 is exempt from taxation by or under state authority; property belonging exclusively to the state; property belonging exclusively to any county, district, 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; cemeteries, property belonging to colleges, seminaries, academies, and free schools, if used for educational, literary or scientific purposes, including books, apparatus, annuities, money and furniture; public and family libraries; property used for charitable purposes and not held or leased out for profit; all real estate not exceeding one-half acre in extent and the buildings thereon and used exclusively by any college or university society as a literary hall, or as a dormitory or club room, if not leased or otherwise used with a view to profit; all property belonging to benevolent associations not conducted for private profit and used exclusively for the purpose of moral and physical education, all books, furniture, apparatus and instruments belonging to such society; property belonging to any public institution for the education of the deaf, dumb or blind, or to any hospital not held or leased out for profit, house of refuge, lunatic or orphan asylum; homes for children or for the aged, friendless or infirm, not conducted for private profit; fire engines and implements for extinguishing of fire, and property used exclusively for the safe-keeping thereof, and for the meetings of fire companies; and all personal property on hand to be used in the subsistence of live stock on hand at the commencement of the assessment year, and dead victuals laid away for family use; but no property shall be exempt from taxation which shall have been purchased or procured for the purpose of evading taxation, whether temporarily holding the same over the first day of the assessment year or otherwise, whether the same be in this state or elsewhere; provided, however, that the property, both real and personal, which is exempt from taxation by this section shall be entered upon the assessors' books, together with the true and actual value thereof, but no taxes shall be levied upon the same or extended upon the assessors's books. (*West Virginia, Code Annotated 1913, 1:386*)

Sec. 1547. The bonds issued under section 1, if so provided on the face thereof by the court in issuing the same, shall be exempt from assessment for county, district or municipal levies, and the coupons thereof receivable for all county or district levies and assessments, claims or demands due to the county issuing the same. (*West Virginia, Code Annotated 1913, 1:650*)

Sec. 3255. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district and municipal tax other than taxes on real estate and office equipment. (*West Virginia, Code Annotated 1913, 2:1319*)

Sec. 3259. It shall be lawful for the grand lodges of the Knights of Pythias, Independent Order of Odd Fellows, Ancient Free and Accepted Masons, Junior Order United American Mechanics, Improved Order of Red Men and other organizations of like character, to acquire by purchase, devise or gift, and hold the same for the purpose of establishing, erecting, and maintaining thereon homes or asylums for the care and support of orphans and widows of deceased members, and of disabled and aged members of said organizations in indigent circumstances, respectively, such quantity of real estate within this state, as shall be necessary, not exceeding three hundred acres of land in the aggregate, upon which to erect, construct and maintain such buildings as may be necessary to care for and maintain therein and thereon, all such persons as may be eligible to admission thereto; and all of said land to be cultivated, or otherwise utilized, for the benefit and support of such homes or asylums. And said real estate thus acquired together with such personal property as may be needed in the administration of the affairs of said homes or asylums shall be exempt from every species of taxation as long as used for the purpose of these homes or asylums. (*West Virginia, Code Annotated 1913, 2:1320-21*)

WISCONSIN

Constitution: No constitutional exemption clause.

Statutes: Sec. 1038. The property in this section described is exempt from taxation, to wit:

1 That owned exclusively by the United States or by this state; but no lands contracted to be sold by the state shall be exempt.

2 That owned or occupied free of rental exclusively by any county, city, village, town or school district, or by any free public library, including lands possessed, managed and controlled exclu-

sively for the public use as park lands or grounds by any city or village; but lands purchased by counties at tax sales shall be exempt only in the case provided in section 1191.

2m Any and all bonds issued by any county, town, city, village, school district or board of school directors of any town organized under the township system of school government in this state, shall hereafter be exempt from taxation.

3 Personal property owned by any religious, scientific, literary or benevolent association, used exclusively for the purposes of such association, and the real property, if not leased or not otherwise used for pecuniary profit, necessary for the location and convenience of the buildings of such association and embracing the same, not exceeding ten acres; and the lands reserved for grounds of a chartered college or university, not exceeding forty acres; and parsonages, whether of local churches or districts, and whether occupied by the pastor permanently or rented for his benefit. The occasional leasing of such buildings for schools, public lectures or concerts, or the leasing of such parsonages, shall not render them liable to taxation. The endowment funds and real and personal estate of any public library association, organized under the laws of this state, which, or the income of which, shall be used or invested for the purposes of such association. The endowment funds and the real and personal estate of any corporation formed solely to encourage the fine arts, organized under the laws of this state, without capital stock, and paying no dividends or pecuniary profits to its members.

4 Personal property owned and used exclusively by the state or any county agricultural society, and the lands owned and used by any such society exclusively for fair grounds.

5 Fire engines and other implements used for extinguishing fires, owned or used by any organized fire company, and the buildings and necessary ground connected therewith owned by such company, and used exclusively for its proper purposes.

6 The property of Indians who are not citizens except lands held by them by purchase.

7 Lands owned by any cemetery association used exclusively as public burial grounds and tombs and monuments to the dead therein; including lands adjoining such burial grounds, and greenhouses and other buildings and outbuildings thereon, owned and occupied exclusively by such cemetery association for cemetery purposes; all articles of personal property owned by any cemetery association necessarily used in the care and management of such burial grounds, and all funds exclusively devoted to such purposes; all flowers and orna-

mental plants and shrubs raised for the decoration of such burial grounds, and which may be sold in the manner and for the purposes mentioned in section 1449; also all property held by donation, bequest or in trust for cemetery associations under the provisions of section 1447.

8 Pensions receivable from the United States.

9 Stock in any corporation in this state which is required to pay taxes upon its property in the same manner as individuals.

10 All moneys, all debts due or to become due to any person, and all stocks and bonds not otherwise specially provided for. Nothing herein shall be construed to exempt from taxation any mortgagee's interest in real estate.

11 Wearing apparel, including personal ornaments and jewelry habitually worn, family portraits, private libraries, not exceeding in value two hundred dollars, kitchen and other household furniture and furnishings, one piano, organ or melodeon and other musical instruments, and also growing crops, including ginseng and other medicinal plants.

11a (a) The tools of a mechanic kept and used in his trade and farm, orchard and garden machinery implements and tools, actually used in the operation of any farm, orchard or garden;

(b) One bicycle used by the owner in his business or for pleasure, not including any machine propelled in whole or in part by any mechanical agency;

(c) One sewing machine kept for the use of the owner or his family;

(d) Fire arms kept for the use of the owner not exceeding in value twenty-five dollars;

(e) Not exceeding five colonies (swarms) of honey bees, kept for the use of the owner and his family;

(f) Poultry not exceeding in value twenty-five dollars;

(g) And all farm animals born after the thirty-first day of December next preceding the day of assessment;

(h) One watch carried by the owner.

12 Provisions and fuel provided by the head of a family to sustain its members for six months; but no person paying board shall be deemed a member of a family.

13 All the personal property of all insurance companies that are now or shall be organized or doing business in this state.

14 The track, right of way, depot grounds and buildings, machine shops, rolling stock and all other property necessarily used in operating any railroad in this state, belonging to any railroad company,

including pontoon or pile and pontoon railroads, and they shall henceforth remain exempt from taxation for any purpose, except that the same shall be subject to special assessments for local improvements in cities and villages; and all lands owned or claimed by any such railroad company not adjoining its track shall be subject to all taxes. The provisions of this subdivision shall apply to every person, company or corporation engaged in the operation, management and maintenance of a street railway operated by mechanical power only, and to any such person, company, or corporation engaged in the manufacture or furnishing of electric light or power, whether exclusively engaged therein or operating a plant or works separate from other works which are not within this exemption; provided, he or it shall pay a license fee upon gross earnings, under the provisions of sections 1222c, 1222d, 1222e, 1222f, 1222g, 1222h, 1222i, 1222j, or a like statute requiring such a fee upon gross earnings in which case all personal property, franchises and real estate owned and actually and necessarily used by such person, company or corporation in the operation of its business shall be exempt from taxation and other license fees; but nothing contained in this subdivision shall be construed to conflict with or in any wise affect the validity or force of section 959-38.

16 The real estate of the Home of the Friendless in the city of Milwaukee, not exceeding one lot in amount, is exempted so long as the same shall continue to be used as such home.

17 All property of any corporation or association formed under the laws of this state for the encouragement of industry by agricultural and industrial fairs and exhibitions which shall be necessary for fair grounds, while used exclusively for such fairs and exhibitions; provided the quantity of land so exempt shall not exceed eighty acres, and that such corporations or associations may permit such fair grounds to be used for celebrations or as places of amusement.

19 All lands used as a public park or monument ground belonging to any military organization and not used for gain shall be exempt from taxation.

21 The armory owned by any regiment, battalion or company of the Wisconsin national guard and used for military purposes by such organization; but such property shall be subject to local assessments for the improvement of streets or sidewalks, or for the construction and repair of sewers or drains.

22 The property of any corporation or association formed under the laws of this state, used exclusively for the purpose of manu-

facturing oxide of zinc or metallic zinc, from native ores of the state, shall be exempt from taxation for a period of three years.

23 All of the real and personal property of the turner societies which are or may be incorporated under the laws of this state, which is used exclusively for educational purposes, is hereby exempted from taxation.

24 The capital stock, installments paid in and securities taken for moneys advanced to its own members of any mutual savings fund or loan and building association organized under the laws of this state.

26 All real and personal property of any public art gallery or of any corporation created without capital stock for the sole purpose of maintaining, regulating and managing a public art gallery in this state, shall be exempt from taxation; provided that the public shall have access to such art gallery free of charge not less than three days in each week.

27 The property of all telephone companies and of persons, associations or corporations engaged in the business of transmitting messages by telephone, or the renting, letting or keeping of telephones, wires, batteries, or apparatus for that purpose, except real estate not exclusively used in carrying on their business.

28 The capital stock of mutual cooperative corporations organized under chapter 86.

31 All the property of trust or annuity corporations organized under chapter 86, except real estate owned by them.

32 All the property of corporations organized under chapter 86 for guaranty of title.

33. All the real and personal property of the Milwaukee Orphan Asylum.

34 All factories or plants for the manufacture and refining of beet sugar, and all property, real or personal, used in connection therewith and necessary to the prosecution of the business thereof, for five years from the second day of April, 1897, except that such real property shall be subject to special assessments for local improvements in cities and villages.

35 All the property of every kind actually used in operating any plank or toll road.

36 No real estate belonging to or held in trust for this state, exempt from taxation by the laws of this state, shall be subject to special taxes or assessments for local improvements, notwithstanding any different or inconsistent provision in any city charter.

37 Any and all lands owned or possessed exclusively for the

public use as public parks or grounds by any city or village in this state shall hereafter be exempt from taxation.

38 So much of any bridge across the St Croix or Mississippi rivers, together with the necessary highways and approaches thereto as lies in this state and is open to the general public for highway purposes, whether toll be charged thereon or not, owned exclusively by any county, city, village or town in this state or in the state of Minnesota, or owned jointly by any county, city, village or town, together with an other county, city, village or town in either of said states, shall be exempt from taxation.

39 (a) The lands not exceeding ten acres, together with the buildings thereon, not being within the limits of any incorporated city or village, owned by corporations organized under the laws of this state for moral, religious and educational purposes and used by them exclusively for the holding of annual encampments or assemblies for moral, religious and educational purposes, are hereby exempted from taxation.

(b) The benefits of this subsection shall cease to be enjoyed by any such corporation if it shall at any time appear that a dividend has been declared on its stock, or that a division of profits has been made, in any manner, among all or any of its members.

(c) The maintenance on such grounds by such corporation of cottages or other structures for the use and accommodations of persons attending such encampments or assemblies shall not deprive such corporation of the exemption privilege hereby granted, but such exemption shall not extend to buildings on such grounds owned by persons other than such corporation.

40 All real property, not exceeding one hundred and twenty acres, and personal property of the Evangelical Lutheran Home for Feeble Minded, located at Watertown, Wisconsin, so long as said property is actually used and occupied for a home for feeble-minded.

41 All memorial halls owned by the Grand Army of the Republic, or Soldiers' Memorial Associations, duly incorporated under the laws of this state without capital stock and actually occupied by a post of the Grand Army of the Republic, the Women's Relief Corps, or a Camp of the Sons of Veterans, which now contain, or shall hereafter have placed therein, memorial tablets in permanent form of marble, brass, bronze, or other suitable material, on which are inscribed all the known names of the enlisted men of a given town, city or county, who died in the service during the Civil War, shall be exempt from taxation, and the renting of such halls shall not cause

them to be taxed, provided the income from such rentals shall be devoted exclusively to the maintenance of such halls. (*Wisconsin Statutes 1915, p. 765-68*)

WYOMING

Constitution: art. 15, sec. 12. The property of the United States, the state, counties, cities, towns, school districts, municipal corporations and public libraries, lots with the buildings thereon used exclusively for religious worship, church parsonages, public cemeteries, shall be exempt from taxation, and such other property as the legislature may by general law provide. (*Wyoming. Compiled Statutes 1910, p. 80*)

Statutes: sec. 2321. The following described property is hereby exempted from taxation:

First. The property of the United States and of this state, the property of any county, township, incorporated cities, towns and school districts; public libraries; lots with the buildings thereon used exclusively for religious worship; church parsonages; public grounds by whomsoever donated to the public, including all places for the burial of the dead.

Second. Fire engines and all implements used for extinguishing fires, with the grounds used exclusively for the buildings of a fire company or companies.

Third. Household and kitchen furniture, beds and bedding, wearing apparel of every person, and the food provided for each family, not to exceed in all, the value of one hundred dollars.

Fourth. The polls of all persons who have arrived at the age of fifty years.

Fifth. The property engaged and used in the manufacture of beet sugar or any of the products of sugar beets, in the state of Wyoming, shall be exempt from taxation annually during the actual use of such property for such purpose, for a period of ten years. No factory thus engaged shall be entitled to such exemption unless at least seventy-five per centum of the sugar beets consumed therein during each year shall have been grown in Wyoming: provided, sufficient supply can be obtained in this state.

Sec. 2322. Lands, with the buildings thereon, used for schools orphan asylums or hospitals, and for lodge rooms for the meetings of all secret, benevolent and charitable societies or associations shall be exempted from taxation so long as said lands and buildings are not used for private profit.

Sec. 2323. Coupon or registered interest-bearing bonds of the

state of Wyoming, or any county, school district, or municipality of the state of Wyoming shall be exempt from taxation when owned by actual residents of the state, provided that the owner or owners of such securities shall list the same annually on their assessment schedule, describing such bonds and the amount thereof, and shall mark opposite thereto, on such schedule "exempt." (*Wyoming. Compiled Statutes Annotated 1910, p. 613-14*)

Sec. 1. That whenever any herd or band of livestock whose home range is located in Wyoming, shall, during part of the year, graze in any other state, the amount of taxes to be assessed in Wyoming against such livestock shall be based upon the proportionate time that the same are in Wyoming, so that the owner of such livestock shall be exempt from paying the proportionate amount of taxes which he would otherwise have to pay in Wyoming for the time that the said livestock are grazing in some other state.

Sec. 2. All livestock, whose home range is located in a state other than Wyoming, but which during a part of the year grazes in Wyoming, shall be assessed and taxed in the county or counties in Wyoming in which it grazes for the full taxes for each year that it grazes in Wyoming; provided, however, that in the event that the state in which the home range of such livestock is located shall adopt and enact legislation whereby livestock whose home range is located in Wyoming, but which grazes a part of each year in such foreign state, is liable for taxation in such foreign state only for the proportionate part of each year in which it so grazes, that then, and in that event, the livestock whose home range is in foreign state adopting such legislation shall be taxed in this state only in proportion to the time that it is actually in this state. (*Wyoming. Session Laws 1913, p. 62*)

Sec. 1. All state and school lands within the state of Wyoming sold on contract by said state under the provisions of chapter 53. Wyoming Compiled Statutes, 1910, together with the equity and possessory right of the purchaser, shall be exempt from taxation until the right to a deed shall have become absolute. (*Wyoming. Session Laws 1915, p. 44*)

Sec. 30. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment. (*Wyoming. Session Laws 1913, p. 191*)

PART 2

Subject Digest of Property Exempt from Taxation by Statute¹

AGRICULTURAL AND HORTICULTURAL SOCIETIES

Alabama: Real and personal property not to exceed \$25,000. All exhibitors at state fair exempt from taxes and licenses.

Arizona: Grounds and buildings of agricultural societies not used or held for profit.

Connecticut: The stock or property of every incorporated agricultural society. (This class of property not to be exempt during the four years succeeding the declaration or payment of any dividend to its stockholders or members.)

Florida: All property, real and personal, held by or belonging to any agricultural society and used exclusively for the meetings or exhibitions of such society.

Illinois: All property used exclusively by societies for agricultural and horticultural purposes and not for pecuniary profit.

Iowa: All grounds and buildings used for agricultural institutions and societies devoted solely to the appropriate objects of such institutions, not exceeding one hundred sixty acres and not leased or otherwise used for profit.

Massachusetts: Real and personal estate of agricultural societies and the portions of real estate and buildings of incorporated horticultural societies used for offices, libraries and exhibitions.

Michigan: Property owned and used solely for fair purposes by the state agricultural society or by any county or district society.

Mississippi: All property of agricultural and mechanical associations and of fairs used for promoting their objects.

Missouri: Real estate and personal property used exclusively for agricultural or horticultural societies.

Montana: Such property as is used exclusively for agricultural and horticultural societies, but no more land than is necessary for such purpose.

Nebraska: Such property as may be used exclusively for agricultural and horticultural societies.

New Mexico: Grounds, buildings, books, papers and apparatus

¹ Public property such as federal, state, county and city which by reason of the fact that such property is uniformly exempt, is not included in this digest.

of agricultural societies when used exclusively for that purpose and not for profit.

New York: The real property of an agricultural society permanently used by it for exhibition grounds.

North Dakota: Real and personal property of any agricultural fair association and not conducted for profit of members.

South Carolina: Fair grounds of agricultural and mechanical societies not used for purposes of profit.

South Dakota: Grounds, buildings and all property owned or used exclusively by such societies.

Vermont: Grounds and property owned and occupied by agricultural societies and used annually for fairs.

Wisconsin: Personal property used exclusively by the state or any county agricultural society and the lands owned and used for fair grounds exclusively. Corporations formed to encourage industry by agricultural and industrial fairs shall have exempt not to exceed eighty acres.

CEMETERIES

Alabama: Cemeteries not used for profit.

Arizona: Cemeteries except such portions as are held for profit.

Arkansas: Cemeteries used exclusively as such except such as are held for profit or for purpose of speculation.

California: Cemetery lands and property exempt from all public taxes, rates and assessments.

Colorado: Cemeteries not held or conducted for private or corporate profit.

Connecticut: All lands used exclusively for cemetery purposes.

Delaware: Burial lots and lands of cemeteries and cemetery companies devoted to cemetery purposes.

Florida: All burying grounds not owned or held by individuals or corporations for speculation purposes, tombs and right of burial.

Georgia: Places of burial not used for purposes of private or corporate profit.

Idaho: All public cemeteries.

Illinois: All lands used exclusively as graveyards or grounds for burying the dead.

Indiana: Every cemetery owned by a church or religious society. Also cemeteries incorporated which derive no pecuniary benefit or profit therefrom. Also the proceeds derived from the sale of lots to be used as a perpetual care fund, also such funds provided

by gift or bequest. Real estate of cemeteries not exempt from street improvement and sewer assessments.

Iowa: Cemeteries, crematoriums and the land on which they are built not to exceed one acre so long as no dividends or profits are derived therefrom. All grounds and buildings for cemetery associations and societies.

Kansas: All lands used exclusively as graveyards.

Kentucky: Places of burial not held for private or corporate profit.

Louisiana: All places of burial.

Maine: The property of cemetery corporations and the shares of stock therein.

Maryland: Graveyards, cemeteries or cemetery company not accumulating profits for any purpose except maintenance or improvement of such cemeteries; burying grounds set apart for the use of the family or belonging to any church or congregation.

Massachusetts: Cemeteries, tombs and rights of burial, so long as they shall be dedicated to the burial of the dead. Personal property held for the care and maintenance of graves exempt.

Michigan: Lands used exclusively as burying grounds and the rights of burial therein, tombs and monuments while reserved and used for that purpose. Stock of any corporation owning such burial grounds not exempt.

Minnesota: All public burying grounds.

Mississippi: All cemeteries used exclusively for burial purposes.

Montana: Places of burial not used or held for private or corporate profit.

Nebraska: Such property as may be used exclusively for cemetery purposes.

Nevada: Cemeteries set apart and used for and open to the public for the burial of the dead, when no charge is made for burial therein.

New Hampshire: All public cemeteries, and all property held in trust for the benefit of public places for the burial of the dead.

New Jersey: Graveyards not to exceed ten acres of ground, cemeteries and buildings for cemetery use erected thereon.

New Mexico: Cemeteries not held and used for pecuniary profit.

New York: The real and personal property or a corporation or association organized exclusively for cemetery purposes and not used for profit. The real property leased or otherwise used for other purposes shall not be exempt.

North Carolina: Property set apart for graveyards or burial lots except such as is held for the purpose of speculating in the sale thereof.

North Dakota: All land used exclusively for burying grounds or cemeteries.

Ohio: Lands used exclusively as graveyards, or grounds for burying the dead, except such as are held for profit. Associations for preserving and protecting bodies of deceased persons may hold not to exceed one acre of land and the buildings thereon exempt. Organization for cemetery purposes may hold not to exceed one hundred acres of land for cemetery purposes exclusively and not with a view to profit.

Oklahoma: All property used for public cemeteries.

Oregon: All burial grounds, tombs, and rights of burial; all lands and the buildings thereon, not to exceed thirty acres held by any crematory association and used for the sole purpose of a crematory and burial place to incinerate remains.

Pennsylvania: All burial grounds not used or held for private or corporate profit. Burial grounds, buildings and improvements owned by churches or corporations or associations exempt from municipal and county taxes of the city of Philadelphia. Bequests the income of which is applied to care of family burial lot exempt from collateral inheritance tax.

Rhode Island: Lots of land used exclusively for burial grounds.

South Carolina: All graveyards or cemeteries, except those held for profit or speculation.

South Dakota: One lot in a cemetery for family use.

Tennessee: All cemeteries, places of burial used as such, and monuments of the dead.

Texas: All lands used exclusively for graveyards or grounds for burying the dead except such as are held with a view to profit or speculation.

Utah: Places of burial not held or used for private or corporate benefit.

Vermont: Lands used for cemetery purposes and the structures thereon, trust funds and other property of cemetery associations, and the lots of the owners.

Virginia: Private family burying grounds not exceeding one acre in area and public burying grounds and lots therein exclusively used for burial purposes and not conducted for profit.

Washington: All lands used exclusively for public burying grounds or cemeteries.

West Virginia: Property used exclusively for cemeteries.

Wisconsin: Lands and buildings owned by any cemetery association and used exclusively as public burial grounds including land adjoining such burial grounds, and tombs and monuments. Personal property used in the care of such grounds and all funds exclusively devoted to such purposes, also all property held by donation, bequest or in trust for such associations.

Wyoming: All places for the burial of the dead.

CHARITABLE INSTITUTIONS

Alabama: All lots in cities or towns. Within one mile of municipality one acre; one mile or more, five acres; provided such property is used for purely charitable purposes.

Arizona: Public and private charitable institutions, fixtures and equipment and lands used.

Arkansas: Buildings, lands actually needed and not leased or used for profit, and credits belonging to such charitable institutions.

Colorado: Buildings and grounds used for strictly charitable purposes.

Connecticut: Buildings or portions of buildings exclusively occupied as infirmaries with the land attached; buildings belonging to and used exclusively for benevolent societies, not including any real estate conveyed by a public or charitable institution without reserving an annual income or rent or by a conveyance intended to be a perpetual alienation and not including any real estate of any benevolent corporation which is leased or used for purposes other than the specific purposes of such corporation. All property of any hospital society supported wholly or in part by state appropriations.

Delaware: All real and personal property of any corporation created for charitable purposes and not held by way of investment. Certain charitable institutions have a maximum exemption varying from \$10,000 to \$25,000.

Florida: Property of charitable institutions occupied and used solely for that purpose, but property rented wholly or in part and the rents only used shall not be exempt, nor shall any property held by them as an investment or for speculation. Provided this shall not apply to charitable or benevolent institutions who use the upper stories of their lodge rooms and rent the ground floor and use the rents for the benefit of such charitable and benevolent purposes.

Georgia: All institutions of purely public charity not used for purposes of private or corporate profit.

Idaho: Property used exclusively for the purposes for which such charitable or benevolent corporation or society was organized. Hospitals with their furniture and equipment with the land on which located and used and from which no profit is derived.

Illinois: All property of institutions of public charity and charitable organizations whether incorporated in this or other states of the United States and all property of the old peoples' homes when exclusively used as such and not leased or otherwise used with a view to profit.

Indiana: Every building and not to exceed forty acres used for charitable purposes, also the personal property, endowment funds and interest thereon.

Iowa: All grounds and buildings used for charitable and benevolent institutions and societies devoted solely to the appropriate objects of such institutions not exceeding one hundred sixty acres in extent and not leased or otherwise used for profit. Moneys and credits belonging exclusively to such institutions, and devoted solely to sustaining them, but not exceeding in amount or income the amount prescribed in their charters or articles of incorporation.

Kansas: All that portion of any building and the ground on which located belonging to any benevolent or charitable corporation to be exempt if leased or rented and net rents applied exclusively to its purposes. All buildings used exclusively and the land not to exceed five acres if not leased or used for profit; and all books, papers, furniture, apparatus and instruments. All moneys and credits belonging exclusively to benevolent and charitable institutions and used solely for their purposes but not to exceed the amount prescribed in the charter.

Kentucky: Institution of purely public charity not used or employed for gain.

Louisiana: All charitable institutions not leased or used for purposes of private or corporate income.

Maine: Real and personal property of all benevolent and charitable institutions incorporated by the state. Corporations whose property or funds in excess of expenses are held for the relief of the sick, the poor, the distressed, or of widows and orphans, or to bury the dead, but the real estate of such corporations not occupied by for their purposes shall be taxed.

Maryland: Buildings, equipment, and furniture of hospitals, asylums, charitable or benevolent institutions and the ground on

which located, for such institutions outside municipal limits not to exceed forty acres is exempt.

Massachusetts: Personal property of benevolent, charitable and temperance societies and real estate owned and occupied by them or their officers for such purposes. Real estate purchased with purpose of removal thereto but not for more than two years after such purchase, not to be used for pecuniary gain. Insane hospital exempt only when at least one-fourth of the property used and one-fourth of the income received is expended for benefit of indigent insane.

Michigan: Real estate with buildings and other property thereon of benevolent and charitable institutions used solely as such. Personal property of such institutions.

Minnesota: All public hospitals and institutions of purely public charity.

Mississippi: All property real or personal belonging to any charitable society and used exclusively for such purposes and not for profit. Property appropriated to and occupied and used for any hospital or charitable institution. All the revenues derived from such real and personal property if used exclusively for charitable purposes. Property of confederate soldiers' home exempt.

Missouri: Buildings and lots to the extent of one acre in municipality or within one mile thereof, lots to the extent of five acres if one mile or more distant from such municipality, and used exclusively for charitable purposes.

Montana: Such property as is used for hospitals and institutions of purely public charity, but no more land than is necessary for such purpose.

Nebraska: Such property as may be used exclusively for charitable purposes.

Nevada: Funds and furniture owned by any benevolent or charitable society and used for the purposes of such society. Exemption not to exceed in any one case \$5000.

New Hampshire: So much of the real estate and personal property of charitable associations, corporations and societies as is devoted exclusively to the uses and purposes of public charity. None of the income or profits is to be divided among the members or stockholders or to be used for other than charitable purposes. Amount of exemption limited to \$150,000. Towns and cities authorized to increase exemption to such an amount as they may vote.

New Jersey: All buildings used for charitable, benevolent or hospital purposes and not conducted for profit, for asylums or

schools for feeble-minded or idiotic persons and children and owned by corporations authorized to conduct such charities. Land not to exceed five acres. The furniture, personal property and the endowment fund held exclusively for charitable purposes. Buildings and land used in the work of preventing cruelty to animals, and furniture and personal property.

New Mexico: Grounds, buildings, books, papers and apparatus of benevolent institutions and societies when used exclusively for such purposes, and not leased or rented with a view to profit.

New York: The real and personal property of a corporation or association organized exclusively for charitable, benevolent, hospital, infirmary purposes or for the enforcement of laws relating to children or animals, and not used for profit. The real property leased or otherwise used for other purposes shall not be exempt. A free public hospital, depending upon charity for support, shall not be taxed if a portion of its building is used for purposes of income when such income is necessary and actually applied to its support.

North Carolina: Real estate and personal property, including endowment funds belonging to and used by orphan or other asylums, reformatories, hospitals and nunneries, not conducted for profit but as charities.

North Dakota: Buildings and contents belonging to institutions of public charity, including public hospitals under control of religious or charitable societies, used wholly or in part for public charity, land actually occupied, and not leased or otherwise used for profit. All moneys and credit used solely for maintenance.

Ohio: Property belonging to institutions of public charity. Net income of property used solely for support of institutions used exclusively for children's homes, together with the real estate and buildings.

Oklahoma: All property and mortgages on same used exclusively for charitable purposes. Orphan homes and all charitable funds.

Oregon: The personal property of all benevolent and charitable institutions and the real estate belonging thereto and actually occupied for such purposes.

Pennsylvania: All hospitals and benevolent or charitable institutions and the necessary grounds founded, endowed and maintained by public or private charity. Any literary or charitable institution may hold lands and buildings not to exceed in value \$35,000 exempt provided that such institutions be used as soldiers' orphan schools.

Rhode Island: Buildings and personal estate of any incorporated public charitable institution. Property, real and personal, for the

aid of the aged poor, the poor friendless children, the poor generally, hospital for the sick or disabled, almshouses and the land and buildings used.

South Carolina: All property belonging to institutions of purely public charity and used exclusively for their maintenance and support. But property of associations and societies, although connected with charitable objects, shall not be exempt from taxation.

South Dakota: All property belonging to any charitable, benevolent or religious society, or used exclusively for such purposes.

Tennessee: All property belonging to any charitable institution used exclusively therefor, or is unimproved and yields no income. Property of such institution competing with any secular business to be taxed on its whole or partial value in proportion as it may be used in competition with secular business.

Texas: All buildings belonging to institutions of purely public charity, the lands occupied by such institutions and not leased or used for profit.

Utah: Lots with the buildings thereon used exclusively for charitable purposes.

Vermont: Real and personal estate used for charitable purposes as follows: Lands and buildings exclusively used for the support of orphanages, homes, asylums or hospitals, which, without pay, receive and care for indigent, old or infirm patients or inmates. Societies for charitable purposes in whole or in part owning real estate used exclusively for such purpose; such real estate may be exempt for a period of ten years if the town so votes but in no greater amount than \$10,000.

Virginia: Real estate and buildings owned and exclusively occupied by orphan or other asylums, reformatories, hospitals and nunneries, not conducted for profit but purely as charities. Personal property including endowment funds not invested in real estate.

Washington: All orphanages, institutions for fallen women, homes for the aged and infirm, and hospitals for care of sick, also grounds, when supported in whole or in part by public donations or private charity and by income of such institutions. Property owned by humane societies not to exceed in value \$10,000.

West Virginia: All property used for charitable purposes and not held or leased out for profit. All property of benevolent associations not conducted for private profit and used exclusively for purpose of moral and physical education, and all books, furniture, apparatus and instruments. Property belonging to any hospital, not held or leased out for profit, house of refuge, lunatic or orphan

asylum, homes for children or for the aged, friendless or infirm and not conducted for private profit.

Wisconsin: Personal property owned by any benevolent association and used exclusively as such and the real property, if not leased or otherwise used for profit, not to exceed ten acres. Real estate not to exceed one lot of the home of the friendless in Milwaukee. All the real and personal property of the Milwaukee orphan asylum. All real property not to exceed 120 acres and personal property of the Evangelical Lutheran Home for Feeble Minded at Watertown.

Wyoming: Lands with the buildings thereon used for orphan asylums or hospitals shall be exempt as long as they are not used for private profit.

COLLEGE FRATERNITIES

Delaware: Real estate and buildings to the value of \$10,000 by a college fraternity and not held as an investment, exempt from county and municipal taxes.

Indiana: Land not exceeding one acre and the improvements and all personal property owned and used exclusively as such by any Greek letter fraternity connected with and under the supervision of a college or university is exempt.

Kansas: All real estate not to exceed one-half acre and the buildings thereon used exclusively by any college or university society as a literary hall or as a dormitory if not leased or used for profit, and all books, furniture, apparatus and instruments belonging to such society.

North Dakota: All personal and real property owned by any fraternity, sorority or organization of college students.

Vermont: Real and personal property held by and for the benefit of college fraternities and societies and not held for investment purposes.

West Virginia: All real estate not exceeding one-half acre in extent and the buildings thereon and used exclusively by any college or university society as a literary hall, dormitory or club room, and not leased or otherwise used for profit.

PROPERTY OF DEFECTIVE PERSONS

Alabama: Property of deaf mutes, insane and blind persons to the value of \$1000.

Connecticut: Property to the amount of \$3000 of blind person who is unable by his labor to support himself and family.

Florida: Every person who has lost a limb or been disabled by misfortune and dependent upon their own exertions so that they are disqualified for manual labor shall have property to the value of \$200 exempt.

Michigan: Real and personal property of those who by reason of poverty are unable to contribute toward the public charges.

Oregon: Personal property of all persons who on account of infirmity, age or poverty are unable to contribute to the public charges.

Rhode Island: Estate of any person unable from infirmity or poverty to pay their tax.

Tennessee: Blind persons exempt from all privileges and license taxes.

EDUCATIONAL INSTITUTIONS

Alabama: All lots in cities or towns. Within one mile of municipality one acre; one mile or more five acres. School furniture and school property used exclusively for school purposes. Theological seminaries to extent of \$25,000.

Arizona: Colleges, schoolhouses and other buildings for the purpose of education, with their furniture and the lands used not to be used or held for profit.

Arkansas: All public schoolhouses, public colleges and academies, and all houses connected with public institutions of learning not used with a view to profit. Leasehold estates or real property of any college or university not included.

California: Educational institutions of collegiate grade shall hold exempt its buildings and equipment, its grounds not exceeding 100 acres in area, its securities and income used exclusively for purposes of education.

Colorado: Buildings and grounds used exclusively for schools.

Connecticut: Buildings or portions of buildings exclusively occupied as colleges, academies, public schoolhouses; not including any real estate of any educational corporation leased or used for purposes other than the specific purposes of such corporation. The funds and estate of Yale University, Sheffield Scientific School, Trinity College or Wesleyan University, provided that neither of these corporations shall ever hold in this state real estate free from taxation affording an annual income of more than \$6000.

Delaware: All real and personal property belonging to any college or school and used for educational or school purposes. All property vested in the board of education in Wilmington.

Florida: Property of educational institutions actually occupied and used solely for that purpose, property of such institutions rented wholly or in part and the rents only used by such institutions shall not be exempt nor shall any property held by them as an investment or for speculation be exempt.

Georgia: All buildings erected for and used as a college, incorporated academy or other seminary of learning, provided such property be not used for purposes of private or corporate profit. Land upon which is erected a building for the use of common schools shall be exempt but not to exceed four acres.

Idaho: All property used exclusively for school or educational purposes, from which no profit is derived, and all property from which no profit or rental is derived and which is held or used exclusively for endowment, building or maintenance purposes.

Illinois: All property of schools, including the real estate on which located, not leased by such schools or otherwise used with a view to profit.

Indiana: Personal property and real estate not to exceed 320 acres of every manual-labor school or college incorporated within the state when used or occupied as such. Every building and not to exceed forty acres used for educational purposes by any institution, individual or corporation, also the personal property, endowment funds and interest thereon. Land not to exceed one acre and improvements thereon owned by any church and used exclusively as a dormitory for students of any university belonging to the state. Not to apply if the university maintains a dormitory not exempt from special assessments.

Iowa: All buildings and grounds used for educational purposes and not exceeding 160 acres and not leased or otherwise used with a view to profit. Books, papers and apparatus belonging thereto and the like property of students used for their education; moneys and credits belonging exclusively to such institutions and devoted solely to sustaining them but not to exceed the amount prescribed in their charters or articles of incorporation; real estate not to exceed 160 acres in any civil township as a part of the endowment fund.

Kansas: All that portion of any building and the ground on which located belonging to any educational corporation or society to be exempt if leased or rented and the net rents applied exclusively to its purposes. All moneys and credits belonging exclusively to universities, colleges, academies or public schools and used solely

to sustain them and not exceeding in amount prescribed by the charter.

Kentucky: Institutions of education not used or employed for gain by any person or corporation, and the income of which is devoted solely to the cause of education.

Louisiana: All buildings and property used exclusively for colleges and other school purposes and not leased or used for purposes of private or corporate income.

Maine: Colleges whose real estate is liable to taxation shall be reimbursed by the state but the aggregate amount reimbursed shall not exceed \$1500 in any one year; not to apply to real estate purchased after April 12, 1889.

Maryland: Buildings, furniture and equipment of educational or literary institutions and the ground on which located necessary to its uses, for such institutions outside city limits not to exceed forty acres is exempt.

Massachusetts: Personal property and real estate of educational institutions owned and occupied by them or their officers for such purposes and real estate purchased with the purpose of removal but not for more than two years after such purchase. Income or profits of such educational institutions not to be used for pecuniary gain.

Michigan: Real estate and buildings of educational and scientific institutions used solely as such. Personal property of such institutions.

Minnesota: All academies, colleges, and universities, and all seminaries of learning.

Mississippi: All property, real and personal, belonging to any college or institution for the education of youth, used exclusively as such.

Missouri: Buildings and lots to the extent of one acre in municipality or within one mile thereof, lots to the extent of five acres if one mile or more distant from such municipality, and used exclusively for school purposes.

Montana: Such property as is used exclusively for educational purposes, but no more land than is necessary for such purpose.

Nebraska: Such property as may be used exclusively for schools.

New Hampshire: Schoolhouses and seminaries of learning. The personal and real property of educational institutions. Provided none of the income or profits is divided among the stockholders or members or used for other than educational purposes. Exemp-

tion in each case limited to \$150,000. Towns and cities authorized to increase exemption to such an amount as they may vote.

New Jersey: All buildings actually used for colleges, schools, academies, seminaries, associations and corporations organized exclusively for the moral and mental improvement of men or women, and not conducted for profit. Land not to exceed five acres.

New Mexico: All property used for educational purposes.

New York: The real and personal property of a corporation or association organized exclusively for educational purposes and not for profit. The real property leased or otherwise used for other purposes shall not be exempt. Real and personal property of an academy of music may, in cities of the first class be exempt from local taxes when erected or purchased with popular subscriptions and when a net annual income upon the net cost of such academy and furniture has not been earned for the preceding year.

North Carolina: All property used exclusively for educational purposes. The furniture, furnishings, books and instruments contained in buildings used exclusively by incorporated colleges, academies, industrial schools and seminaries. Buildings used by officers or instructors.

North Dakota: Public schoolhouses, academies, colleges, institutions of learning, books and furniture, and grounds not to exceed forty acres in area, and not leased or used for profit. Dormitories and boarding halls and land on which located owned and managed by religious corporations for educational and charitable purposes for use of students. Not to be used for purposes of making a profit over cost of maintenance.

Ohio: Public colleges and academies, all buildings connected therewith and all lands connected with public institutions of learning and not used for profit. Not to extend to leasehold estates or real property held under the authority of a college or university of learning.

Oklahoma: All property, both real and personal of educational institutions, colleges or societies devoted solely thereto. Books, papers, furniture and scientific apparatus used solely for educational purposes. Like property of students also exempt.

Pennsylvania: All universities, colleges, seminaries, academies, associations and institutions of learning with the necessary grounds.

Rhode Island: Buildings and personal estate owned by any corporation used for a school, academy or seminary of learning and land not to exceed one acre and not to be used for profit. The estates, persons and families of the faculty of Brown University not

to exceed \$10,000 for each member thereof. Any fund given or held for the purpose of public education.

South Carolina: Incorporated public colleges, academies and institutions of learning, funds for their support, and the grounds and buildings actually occupied and not used for profit. Not to extend to leasehold estates.

South Dakota: Real and personal property belonging to any educational institution and all property used exclusively for its support.

Tennessee: All property belonging to any educational institution and used exclusively therefor, or is unimproved and yields no income. Property of such institutions used in secular business to be taxed on its whole or partial value in proportion as it may be used in competition with secular business. Leasehold estates and improvements exempt from taxation when the rents are used for educational purposes and where the fee is exempt by state charter.

Texas: All public colleges and academies and all lands immediately connected therewith, and all endowment funds not used for profit. Land and property purchased at foreclosures to protect funds invested in bonds or mortgages shall be exempt only for two years after such purchase.

Vermont: Lands leased by towns for educational purposes, and lands owned or leased by colleges, academies or other public schools. Buildings used as a boarding house solely for pupils in a normal school. Building used as a convent or school and lands adjacent used as a lawn, playground or garden. Lands or buildings rented for general commercial purposes and farming and timber lands owned or leased by such institutions not exempt.

Virginia: Buildings with land actually occupied by incorporated colleges, academies, industrial schools, seminaries or other incorporated institutions of learning and not conducted for profit. Also the buildings used as residences by the officers or institutions of such educational institutions. Exemption not to apply to any industrial school, not the property of the state, which does work for compensation or manufactures and sells articles in the community in which school is located. Furniture, furnishings, books and instruments. Permanent endowment funds held directly or in trust and not invested in real estate.

Washington: All property real and personal, owned by any school or college supported in whole or in part by gifts, endowments or charity and using its income solely for educational purposes.

May own real estate not to exceed forty acres. This amount allowed to only one college directed by a religious corporation.

West Virginia: Property belonging to colleges, seminaries, academies and free schools, including books, apparatus, annuities, money and furniture. Property belonging to any public institution for the education of the deaf, dumb or blind.

Wisconsin: The lands reserved for grounds of a chartered college or university, not exceeding forty acres. Lands not exceeding ten acres and buildings thereon owned by corporations organized for moral, religious and educational purposes and used for annual encampments or assemblies, and not for profit.

Wyoming: Lands with the buildings thereon, used for schools exempt as long as they are not used for private profit.

FOREST AND FRUIT TREES

California: Fruit and nut-bearing trees under four years of age, and grape vines under three years of age.

Colorado: Increase in value of private lands due to planting of timber and fruit trees exempt for period of thirty years from date of planting.

Connecticut: Land the value of which at time of planting trees does not exceed \$25 an acre shall after being planted to certain kinds of trees be exempt from taxation for a period of twenty years.

Idaho: Fruit and nut-bearing trees and grape vines, except as the value of the land may be increased on account of such trees and vines. Standing timber or nursery stock not exempt.

Maine: Planted forests after three years cultivation may be exempted for twenty years.

Michigan: Private forest reservation when properly planted and cared for shall have such part of it as is over one dollar an acre in value exempt from taxation. Eighty acres of cut-over, wild or swamp lands purchased by any one person shall be exempt for a period of five years from time of purchase. Two acres must be improved each year to obtain exemption.

Nebraska: The increased value of lands by reason of live fences, and forest trees grown and cultivated thereon shall not be taken into account in the assessment thereof.

New Hampshire: Land planted with timber or forest trees not less than 1200 to the acre shall after April 1, 1903, be entitled to a rebate of taxes as follows: for first ten years after planting, a rebate of 90 per cent of taxes assessed; for second ten years, a

rebate of 80 per cent, and for third and final period, a rebate of 50 per cent.

New York: Lands forested exempt for a period of thirty-five years from planting. Owner of existing forest or brush lands underplanting same shall be assessed at the rate of 50 per cent of the assessable value of such land exclusive of any forest growth thereon for a period of thirty-five years. Wood lots not to exceed fifty acres and situate at least twenty miles from a city of the first class, ten miles from a city of the second class, five miles from a city of the third class and one mile from a village shall be assessed at not to exceed ten dollars an acre and the value of the trees shall not be taken into consideration, but land shall be assessed on same basis as lands not forested.

Owner of five acres or upwards unsuitable for agricultural purposes may on agreement with the State Conservation Commission have the same set apart for reforestation and a valuation placed upon them which shall not be higher than the average valuation of the five years preceding and such valuation shall obtain for a period of thirty-five years.

Vermont: Uncultivated lands planted with timber or forest trees exempt for a term of ten years commencing second year after planting.

FRATERNAL BENEFIT SOCIETIES

California: Declared to be a charitable and benevolent institution and funds exempt from taxes other than taxes on real estate and office equipment.

Colorado: Declared to be charitable institution and funds exempt from taxes other than taxes on real estate and office equipment.

Idaho: Property belonging to any fraternal society or corporation and used exclusively for the purposes of such society.

Indiana: Every fraternal beneficiary association declared to be a charitable and benevolent institution and all of its funds and real estate occupied in conducting its business to be exempt.

Iowa: The accumulations and funds of fraternal beneficiary associations used to pay benefits and expenses of such associations.

Kansas: The reserve or emergency fund of fraternal beneficiary societies. That portion of any building and the ground on which located owned by any lodge to be exempt if leased or rented and the net rent applied exclusively for its purposes.

Kentucky: Fraternal benefit society declared to be a charitable and benevolent institution and all its funds exempt but not taxes on real estate and office equipment.

Massachusetts: Fraternal beneficiary society exempt from all taxes other than taxes on real estate and office equipment.

Michigan: All charitable homes of fraternal or secret societies shall be exempt as to real estate and buildings occupied solely as such. Also, personal property of such institutions.

Mississippi: All property, real and personal, and the revenues derived therefrom, belonging to any benevolent order on the lodge system where no dividends are declared and the revenues used for fraternal and benevolent purposes.

Nevada: Funds, furniture and regalia owned by any lodge or Order of Free and Accepted Masons, or Independent Order of Odd Fellows, or any similar charitable organization. Such exemption not to exceed \$5000 for any one lodge.

New Hampshire: Declared to be charitable and benevolent institutions and funds exempt from taxes other than taxes on real estate and office equipment.

New Jersey: Funds of all charitable and benevolent institutions and associations collected and held exclusively for the sick and disabled members, for widows of deceased members, or for the education and support of the children of deceased members.

New York: The real property of any fraternal corporation or association when the entire net income of such real property is exclusively applied or to be used to build, furnish and maintain an asylum, home or school for the free education or relief of its members, or for the relief, support and care of worthy and indigent members of the fraternity, their wives, widows or orphans. Fraternal benefit society a charitable and benevolent institution, and all of its funds shall be exempt from taxes other than taxes on real estate and office equipment.

North Carolina: Buildings, furniture and furnishings thereof and the land occupied and used exclusively for lodge purposes. The proceeds and profits from rents of rooms in such building when such rents are used for charitable purposes.

North Dakota: Personal and real property owned and used exclusively by charitable associations known as lodges, chapters, councils, commanderies, consistories and like organizations not organized for profit but for charitable purposes.

Ohio: Real or personal property belonging to grand lodge of Masons, Odd Fellows, Knights of Pythias, association for the exclusive benefit, use and care of aged, infirm and dependent women, a religious or secret benevolent organization maintaining a lodge system, incorporated association of ministers of any church or of

commercial traveling men, associations using funds for the care of indigent members of such organizations, and the widows, orphans, and beneficiaries of deceased members, not operated for profit or having as their principal object the issuance of insurance certificates of membership, shall be exempt. Also, the funds of every fraternal benefit society.

Oklahoma: All fraternal orphan homes and all charitable funds.

Texas: All of the funds and property of every fraternal benefit society exempt except real estate and office equipment when used for other than lodge purposes.

Vermont: Fraternal organizations owning real estate used exclusively for such purposes may have the same exempt for a period of ten years if the town so votes, but amount exempt not to exceed \$10,000. All the property of the Brattleboro Masonic Building Association and the several Masonic societies in the town of Bennington, also, the Pythian association of Rutland, exempt from taxation so long as such property is used exclusively for such lodge and other charitable purposes.

Virginia: Buildings with land owned and exclusively used by any benevolent or charitable association for lodge purposes. The furniture and furnishings of such associations.

West Virginia: Every fraternal benefit society declared to be a charitable and benevolent institution and all of its funds exempt from all taxes other than taxes on real estate and office equipment. Fraternal orders may hold exempt not to exceed three hundred acres of land with buildings for the care of the orphans and widows of deceased members, and of disabled and aged members in indigent circumstances.

Wyoming: Lands and the buildings thereon used for lodge rooms for the meetings of all secret, benevolent and charitable societies or associations shall be exempt as long as they are not used for private profit. Fraternal benefit societies declared to be charitable and benevolent institutions and funds exempt from taxes other than taxes on real estate and office equipment.

PROPERTY OF GRAND ARMY OF THE REPUBLIC

Connecticut: All moneys or funds received and accumulated by grand army posts for charitable purposes.

Kansas: All real estate not to exceed one-half acre and the buildings thereon owned and used exclusively by any G. A. R. post or its auxiliaries, if not leased or used for profit, and all personal property belonging to such post to be exempt.

Massachusetts: Real and personal estate of any such association to the extent of \$20,000 actually used and occupied and the net income used in aid of needy soldiers and their dependents. Bunker Hill monument exempt.

Michigan: The personal property of all G. A. R. posts, Sons of Veterans' Unions and of the Women's Relief Corps connected therewith.

North Dakota: Personal and real property owned by charitable associations known as posts and used by them exclusively to conduct their business and charitable purposes.

Ohio: Real or personal property belonging to an incorporated post of the G. A. R., Union Veterans' Union, or an association whose funds are to be used for the care and maintenance of indigent soldiers of the late war.

Vermont: Real estate and buildings on leased land owned and used exclusively by a G. A. R. post.

Wisconsin: All memorial halls owned by the G. A. R., or Soldiers' Memorial associations and actually occupied by a post of the G. A. R., the Women's Relief Corps, or Sons of Veterans shall be exempt. Halls may be rented if rentals are used exclusively for maintenance of such halls. All lands used as a public park or monument ground belonging to any military organization, and not used for gain shall be exempt.

PROPERTY OF LIBRARIES

Alabama: Libraries of ministers, religious books for sale by ministers and colporters and all libraries not professional in character.

Arizona: Public libraries and libraries of educational institutions.

California: Property used for free public libraries and free museums.

Colorado: Public libraries.

Connecticut: Private libraries and books not exceeding \$200 in value, and all public libraries.

Delaware: Library and reading room of the Wilmington Institute when made free shall be exempt from all taxes imposed by the state.

Florida: All public libraries and the real and personal property therewith held for the actual use of such library and not for rent, profit or speculation. Provided libraries using the upper floor and renting the ground floor may use the rents free of taxation.

Georgia: Real and personal estate of any public library, and that

of any other literary association, used by or connected with such library.

Idaho: All private libraries to amount of \$400 in value when value does not exceed \$1000. Owners must be residents of state to claim exemption.

Illinois: All free public libraries.

Indiana: Public libraries as long as they are used exclusively for the general benefit of the inhabitants shall be exempt, also all stock in any library association.

Iowa: Grounds and buildings used for public libraries including libraries owned and kept up by private individuals, associations or corporations for public use and not for private profit. Private libraries, professional libraries to the actual value of \$300.

Kansas: All public libraries. Family libraries and school books of every person and family not to exceed \$50.

Kentucky: Public libraries, their endowments and the income of such property as is used exclusively for their maintenance.

Louisiana: The real and personal estate of any public library and that of any other library association used by or connected with such library.

Maryland: Buildings, furniture and equipment of libraries and ground needed for its uses, for such institution outside city limits not to exceed forty acres is exempt.

Michigan: Real estate owned and occupied by library with buildings and other property used solely for their purposes. Personal property of library associations, circulating libraries, libraries of reference and reading rooms owned or supported by the public and not used for gain.

Mississippi: The libraries of all persons. Real and personal property of library associations used for library purposes where no dividends are declared, and to which children attending the public school have free access. Public school libraries and buildings, all public libraries and buildings in which free public schools are taught and the lots on which located not to exceed four acres.

Montana: Public libraries and public art galleries and public observatories not used or held for private or corporate profit, but no more land than is necessary for such purpose.

New Jersey: All buildings actually and exclusively used for public libraries. Land on which located not to exceed five acres. The furniture and personal property.

New Mexico: All public libraries.

New York: The real and personal property of a corporation or

association organized exclusively for library purposes and not used for profit. The real property leased or otherwise used for other purposes shall not be exempt. But the real estate owned by a free public library, situate outside of a city, exempt as to the portion used for income when such income is necessary and actually applied to the support of the library.

North Carolina: Buildings and land reasonably necessary for use of public libraries. Furniture, furnishings, books and instruments owned and exclusively used by such libraries. The private libraries of ministers also exempt. Also all private libraries.

Oklahoma: All property used for free public libraries and free museums. Libraries of ministers of the gospel actively engaged in such work.

Oregon: All public libraries, their personal property, and the real property belonging thereto and upon which the library is situated.

Pennsylvania: Building and land owned and occupied by a free, nonsectarian, public library. Such library may receive rentals from its building, provided the rentals are insufficient for its purposes and must be supplemental by gifts, charity, tax levies or appropriations. Endowment funds invested in interest-bearing securities income of which is used for purchase of books or maintenance exempt from state tax on money at interest.

Rhode Island: Property, real and personal, of any incorporated library, society, or any free public library, or any free public library society and used exclusively for such purposes.

Texas: All public libraries and personal property belonging to the same.

Utah: Public libraries exempt from taxation.

Vermont: Real and personal estate used by public and private circulating libraries, open to the public and not used for profit.

Virginia: Buildings and land occupied by public libraries and not conducted for profit. The furniture, furnishings, books and instruments of such libraries, and all permanent endowment funds held directly or in trust and not invested in real estate.

Washington: All free public libraries and grounds when supported in whole or in part by public donations and all the income and profits devoted to library purposes.

West Virginia: All property used exclusively for public libraries.

Wisconsin: The endowment funds and real and personal estate of any public library association which, or the income of which, shall be used or invested for the purposes of such association.

LITERARY AND SCIENTIFIC INSTITUTIONS

Alabama: All property employed in the regular business of such institutions.

Connecticut: Buildings belonging to and used exclusively for scientific and literary institutions.

Florida: Property of literary and scientific institutions actually occupied and used solely for that purpose, but property rented wholly or in part and the rents only used by such institutions shall not be exempt nor shall any property held by them as an investment or for speculation.

Georgia: All books, philosophical apparatus, paintings and statuary of any company or association, kept in a public hall, and not held as merchandise or for purpose of sale or gain.

Illinois: All property used exclusively by societies for mechanical and philosophical purposes and not for pecuniary profit.

Indiana: Every building and not to exceed forty acres used for literary or scientific purposes, also the personal property, endowment funds and interest thereon.

Iowa: All grounds and buildings used solely for literary and scientific societies.

Kansas: All that portion of any building and the ground upon which it stands belonging to any literary or scientific society to be exempt if leased or rented and the net rents applied exclusively to the purposes of the society. All buildings and parts of buildings and lands not to exceed five acres owned and occupied, if not leased or used for profit; all books, papers, furniture and apparatus and instruments exclusively used for such purposes. All moneys and credits belonging exclusively to such societies and used solely for their purposes but not to exceed the amount prescribed in charter.

Maine: Personal property and the real estate of all literary and scientific institutions occupied for such purposes or by an officer for a residence.

Massachusetts: Personal property and the real estate owned and occupied by such institutions or their officers for the purposes incorporated. Real estate purchased with the purpose of removing thereto but not for more than two years after such purchase. Above property must not be used with a view to pecuniary gain.

New Mexico: Grounds, buildings, books, papers and apparatus of literary and scientific institutions devoted exclusively to such purposes and not leased or rented with a view to profit.

New York: The real and personal property of a corporation or association organized exclusively for literary, scientific, patriotic or

historical purposes and not used for profit. The real property leased or otherwise used for other purposes shall not be exempt. Real property from which no income is derived and personal property situated within any city of the first class and belonging to the medical society of any county not to exceed in counties of Kings or New York \$150,000 and in any other county \$50,000. In the case of pharmaceutical societies \$100,000 and \$50,000.

Oklahoma: All property both real and personal of scientific institutions devoted solely thereto. Books, papers, furniture and scientific or other apparatus used solely by such institution.

Oregon: The personal property of all literary and scientific institutions and the real estate belonging thereto and occupied for such purposes.

Tennessee: All property belonging to any scientific institution and used exclusively therefor, or is unimproved and yields no income. Property of such institution competing with any secular business to be taxed on its whole or partial value in proportion as it may be used in competition with secular business.

Virginia: Real estate and personal property belonging to the Association for the Preservation of Virginia Antiquities, the Confederate Memorial Literary Society, and the Mount Vernon Ladies' Association of the Union. The Virginia Historical Society.

Washington: All art, scientific or historical collections of associations using such collections for the benefit of the general public and not for profit.

Wisconsin: Personal property owned by any scientific or literary association and used exclusively as such and the real property, if not leased or used for profit, not to exceed ten acres. The occasional leasing of such buildings for schools, public lectures or concerts shall not render them liable to taxation. The endowment funds and the real and personal estate of any corporation formed solely to encourage the fine arts, and not used for profit. Public art galleries.

MANUFACTURES, SHIPPING AND OTHER ENTERPRISES

Alabama: Taxes may be remitted on all spinning factories, and ship-building plants and on lands where located and on capital stock for a period not to exceed five years for all county and municipal purposes. Cotton mills having \$50,000 invested since 1902 to be exempt except as to lands for a period of ten years. Ship-building plants on which \$500,000 has been expended exempt except as to lands for a period of ten years from 1901.

California: All vessels of more than fifty tons burden registered at any port in the state and engaged in transportation of freight or passengers, exempt from state taxes until January 1, 1935.

Delaware: Real estate of any manufacturing or industrial improvement corporation to the extent of five acres exempt for a period of ten years. This applies to following cities: New Castle, Delaware City, Newport and certain wards in city of Wilmington.

Iowa: Mills and apparatus for the manufacture of sugar from beets, the land upon which the mill is located not to exceed ten acres, the capital invested, all personal property used therein, also all the stock, shares and certificates of the company. Exempt until January 1, 1917.

Louisiana: Steamship companies organized prior to January 1, 1916, with a capital stock of \$3,000,000 payable in cash shall be exempt from all taxes and licenses for a period of fifteen years. No leased property or chartered ship exempt nor vessels operated in the coasting trade of the United States or between ports of the United States other than Louisiana ports.

Maryland: County board of Washington county authorized to exempt manufacturing establishments, land, machinery, stock in trade and products from county taxes if ten or more wage earners are employed. Exemption for ten years. Mayor and council of Hagerstown same power to exempt from municipal taxes. Mayor and city council of Baltimore in order to encourage the development of manufactures may make abatement of municipal taxes to such industries. Mayor and council of the city of Crisfield authorized to exempt the plant of any manufacturing company from municipal taxes for not to exceed five years.

Mississippi: All permanent factories for working cotton, cement, cement-plaster, and lime, rock and stone, jute, ramie, wool, silk, furs, metals, machinery, wagons, carriages, buggies, furniture, clothing, shoes and all creameries. All these to be exempt from date of charter or operation for a period of five years.

New Hampshire: Towns may by vote exempt for a term not to exceed ten years, from town taxes any manufacturing establishment and the capital to be used, unless such establishment has been previously exempted by some town. Towns may vote to exempt for not to exceed ten years all ship-building material and the vessels constructed while in process of construction.

New Mexico: Factories such as beet sugar, broom, woollen mills, smelters, cement and plaster plants, refining or reduction works or plants constructed for the purpose of furnishing water power

for such purposes; all buildings and not to exceed one hundred acres for each factory or mill erected and operated before April 1, 1909, exempt from taxation for six years after completion.

New York: All vessels registered at any port in this state and engaged in ocean commerce between any port in the United States and any foreign port, exempt from all taxation. Also exempt from taxation, upon their capital stock, franchises and earnings, until and including December 31, 1922.

Oklahoma: All property, both real and personal, used exclusively for the manufacture of cotton, all moneys invested, loaned or used therein to be exempt for a period of ten years.

Rhode Island: Electors of any town or city may authorize that the manufacturing property and the land on which located be exempt for a period not to exceed ten years. City council of Cranston authorized to make such exemption.

Vermont: Manufacturing establishments, quarries, mines, tramways, appliances and buildings necessary for use in the business, machinery put into unoccupied buildings, and capital and personal property used, if amount invested exceeds \$1000 may be exempt by vote of town for a term not exceeding ten years. A town may vote to exempt for a term not to exceed five years real and personal property used and occupied for hotel purposes.

Washington: All ships and boats in actual construction and all materials for such construction.

Wisconsin: Property of any corporation used exclusively for the purpose of manufacturing oxide of zinc or metallic zinc, from native ores of the state, shall be exempt for a period of three years. All factories and property, real or personal, used in the manufacture of beet sugar exempt for five years from April 2, 1897.

Wyoming: Property engaged in the manufacture of beet sugar shall be exempt during the actual use of such property for a period of ten years.

PROPERTY OF MINES

Idaho: Possessory rights to public lands; mining claims not patented.

Maine: Mines of gold, silver or baser metals exempt for ten years from time of opening. But lands or surface improvements not exempt.

Nevada: Unpatented mines and mining claims are exempt but not the proceeds of the mines.

PERSONAL PROPERTY

Alabama: Family portraits. Household furniture not to exceed \$150; one yoke of oxen, one wagon, two cows and calves, twenty hogs, ten sheep, all poultry, all agricultural products raised in preceding year; manufactured articles including pig iron; provisions for family, all wearing apparel, looms and spinning wheels for use of family, farming tools to value of \$25; mechanic's tools to value of \$25; one sewing machine in each family when taxable property does not exceed \$250.

California: Growing crops exempt.

Colorado: The household goods of every head of a family to the value of \$200.

Connecticut: Wearing apparel not including watches and jewelry exceeding in value \$25; household furniture used and belonging to family to value of \$500; farming tools actually used on farm, not to exceed in value \$200; produce of farm including colts, calves, lambs; fuel and provisions for use of family; swine to value of \$50, poultry \$25, sheep and Angora goats \$100; cash not exceeding \$100; all musical instruments \$25, and all musical instruments used exclusively by churches; tools of a mechanic used by himself \$200; any horse used on parade in performance of military service; all fishing apparatus actually used, \$200.

Delaware: Provisions necessary for use of family for the year but not including live stock. Farming utensils, working tools of a mechanic or manufacturer employed constantly in their business, implements of a person's trade or profession, stock on hand of a manufacturer or tradesman, household furniture other than plate, grain and other produce of land, wearing apparel, ready money, bonds and other securities for money, goods, wares and merchandise imported, and vessels trading from any port of this state.

Florida: All farms and grove products and all products manufactured therefrom except liquors, wine or beer, exempt when offered for sale or sold by the farmer or grower.

Georgia: All farm products including baled cotton grown in the state for the year next after their production. Toll bridges when used as a free bridge to be exempt.

Idaho: Growing crops, surgical and scientific instruments of resident physicians, surgeons and other professional men to the amount of \$400 in value when value does not exceed \$1000; tools of mechanics, miners and prospectors, tools and implements of farmers, including harness and wagons to amount of \$400 in value when value does not exceed \$1000; household goods and furniture, sewing

machines, musical instruments, wearing apparel and jewelry in actual use, to the amount of \$400 in value when value does not exceed \$1000; live stock exempt except for portion of the year such stock shall be fed and fitted for market.

Indiana: All registered bloodhounds used or kept for the purpose of apprehending criminals shall be exempt.

Iowa: Farm produce and all wool shorn from his sheep the year previous; all poultry, ten stands of bees, all swine and sheep under six months of age, all other domestic animals under one year of age; obligations for rent not yet due; family pictures; household furniture to value of \$300 and kitchen furniture; beds and bedding requisite for each family; all wearing apparel in actual use; all food provided for the family; farming utensils, team wagon and harness of the teamster, tools of any mechanic, not in any case to exceed \$300 in value. Government lands or lands purchased from the state for the year entered or purchased.

Kansas: Personal property to the amount of \$200 for each family; wearing apparel of every person.

Kentucky: Household goods or other personal property of a person with a family not to exceed \$250 in value; crops in the hands of the producer for the year previous to listing.

Louisiana: Household property to the value of \$500.

Maine: Household furniture not to exceed \$200 to a family, wearing apparel, farming utensils, mechanics' tools, and musical instruments not to exceed \$50 to a family. All mules and horses less than six months old, neat cattle thirty months old, all sheep and swine, hay, grain and potatoes, orchard products and wool of the producer.

Maryland: Crops or produce in the hands of the producer or his agent, provisions for the use of the family, working tools of mechanics or artisans, first \$300 in value of farming implements of farmer, wearing apparel except diamonds and other costly jewelry, fish while in the possession of fishermen employed in catching, salting and packing same or while in hands of their agents unsold. Household furniture for each family to the value of \$500, county board may levy for local purposes upon household furniture in excess of \$100 in value.

Massachusetts: Wearing apparel and farming utensils of every person; his household furniture not to exceed \$1000 and the necessary tools of a mechanic not to exceed \$300 in value. Mules, horses and neat cattle less than one year old, swine and sheep less than six months old and domestic fowls not to exceed \$15 in value.

Michigan: The library, family pictures, school books, one sewing machine and wearing apparel of every individual. Household furniture, provisions and fuel to the value of \$500 to each household; working tools of a mechanic not to exceed in value \$100; fire apparatus of organized and independent fire companies; all mules, horses and cattle not over one year old, all sheep and swine, not over six months old and all domesticated birds; personal property owned and used by any householder in connection with his business of the value of \$200.

Minnesota: Personal property of every head of a family liable to assessment and taxation of the value of \$100. (The constitution provides that the legislature may exempt to the value of \$200.)

Mississippi: Wearing apparel of every person, not including watches and jewelry, provisions on hand for family use, farm products in hands of producer, one gun for each owner, all poultry, household furniture not to exceed \$250 in value, two cows and calves, twenty head of sheep and goats each, all colts foaled in state under three years old, farming implements used for agricultural purposes, all pictures and works of art not kept for sale, mechanic's tools necessary to his trade, ten head of hogs.

New Hampshire: Two hogs over six months old shall, for each family, be exempt from taxation. Stock in corporations the nature and purpose of which results in the making no dividend of its profits shall not be taxed.

New Mexico: An exemption from taxation to the amount of \$200 shall be allowed each head of a family. Widows having children shall be recognized as heads of families.

New York: Household furniture and personal effects to the value of \$1000.

North Carolina: Wearing apparel, private libraries, kitchen, and other household furniture, not exceeding in value \$25 and also growing crops.

North Dakota: Personal property of each individual subject to taxation to the amount of \$50.

Ohio: From the aggregate listed value of his taxable personal property, a resident may deduct not to exceed \$100. Except dogs.

Oklahoma: Household goods of the heads of families, tools, implements and live stock employed in the support of the family, not to exceed \$100 in value and all growing crops. Family portraits. All food and fuel for use of family for a year, grain and forage for one year for the live stock used in supporting the family. Pensions from the United States or any of the states until paid

into the hands of the pensioners. All breaking and wells on land upon which final proof has not been made.

Oregon: All household furniture, domestic fixtures, household goods and effects actually in use as such in homes; also all wearing apparel, watches, jewelry and similar personal effects actually in use.

Pennsylvania: Horses, mares, geldings, mules and cattle are exempt from state taxes. Mutual loan and building associations exempt from state taxes on their capital stock, mortgages and other securities.

Rhode Island: Household furniture and family stores of a house-keeper, including beds and bedding not to exceed in value \$300; the bibles, school books, and other books in use in the family not to exceed in value \$300.

South Carolina: All wearing apparel of the family, articles provided for present subsistence of the family to the value of \$100.

South Dakota: Personal property in household furniture and provisions to the amount of not exceeding \$25.

Tennessee: All growing crops in the hands of the producer or his vendee, and manufactured articles from the produce of this state in the hands of the manufacturer. Personal property of the value of one thousand dollars in the hands of each resident taxpayer.

Texas: All household and kitchen furniture not exceeding at their true and full value \$250 to each family, in which may be included one sewing machine. All annual pensions granted by the state or the United States.

Vermont: Household furniture of each person, not exceeding \$500 in value; wearing apparel; private and professional libraries; mechanics' tools, and farmers' tools including carts, wagons and vehicles necessary to their work; provisions for a family for one year; live fowls not to exceed \$20 in value; one watch; one organ or piano; sheep, cattle, horses and swine not more than four months old April 1st; hay and produce for wintering the stock; for each person one wagon, one sleigh and harnesses for using same. But no pleasure wagon or other vehicle exceeding \$100 in value shall be exempt.

Washington: Personal property of each head of a family or widow to an amount of \$300.

West Virginia: All personal property on hand for use and support of live stock and provisions for use of family, also family libraries.

Wisconsin: Wearing apparel, including personal ornaments and

jewelry habitually worn, family portraits, private libraries not exceeding in value \$200, kitchen and other household furniture and furnishings, one piano, organ or melodeon, and other musical instruments, growing crops. Tools of a mechanic, farm machinery. One bicycle. One sewing machine. Firearms not to exceed in value \$25. Not to exceed five swarms of honey bees. Poultry not to exceed in value \$25. Farm animals born after 31st of December preceding the day of assessment. One watch of owner. Provisions and fuel for family for six months. Personal property of insurance companies. Pensions receivable from the United States.

Wyoming: Household and kitchen furniture, beds and bedding, wearing apparel of every person, food for each family, not to exceed in all, the value of \$100. Live stock exempt from paying a proportionate amount of taxes based on the time such live stock are grazing in some other state.

PROPERTY OF RAILROADS

Louisiana: Any railroad or part thereof constructed between January 1, 1905, and January 1, 1909, shall be exempt from taxation for a period of ten years upon all its property except depots, warehouses and station houses, and grounds at terminal points and double tracks.

New Hampshire: Any portion of a railroad which has not been completed and opened for use for a period of ten years prior to the fifteenth of September next preceding the time when a railroad tax is to be assessed, shall be exempt from taxation.

New Mexico: To encourage railroad construction, all railroads hereafter constructed (1915) shall be exempt from taxation until the expiration of six years from completion of railroad and branches.

PROPERTY OF RELIGIOUS INSTITUTIONS

Alabama: All lots in cities or towns. Within one mile of municipality one acre; one mile or more, five acres, and buildings used exclusively for religious purposes.

Arizona: Churches and buildings used for religious worship, furniture, equipments and grounds, provided rent is not paid for grounds, and grounds not to be used for profit.

Arkansas: Houses used exclusively for public worship together with necessary grounds not leased or used for profit.

California: All buildings and the grounds necessary when used solely and exclusively for religious purposes. No building rented

for religious purposes and rent received by the owner shall be exempt.

Colorado: Buildings and grounds used exclusively for religious worship. Parsonages, the value of which does not exceed \$3000, exempt; over \$3000, taxed.

Connecticut: Buildings or portions of buildings exclusively occupied as churches; parsonages to the value of \$5000, while used solely as such; nonincome-producing buildings and land on which they stand, to the value of \$1000, owned by church and located on land owned by any incorporated camp-meeting association; buildings owned and used exclusively for ecclesiastical societies, not including any real estate conveyed by any ecclesiastical society without reserving an annual income or rent or by a conveyance intended to be a perpetual alienation and not including any real estate leased or used for other than the specific purposes of such society, nor including lands granted and given for the maintenance of the ministry of the gospel while leased. Stock or securities issued to raise funds for the erection or repair of a church. Any church or ecclesiastical society may hold exempt from taxation personal property consisting of bonds, mortgages or funds invested to an amount not to exceed in value \$10,000, such property and the revenue therefrom to be used exclusively for maintenance of public worship and provided that such church or society shall not have property exceeding in value \$20,000 exempt.

Delaware: All real and personal property belonging to any church or religious society and not held by way of investment.

Florida: All houses of public worship and the lots on which they are situated, all pews and furniture, every parsonage. Any building being a house of worship which shall be rented or hired for any purpose except for schools or place of worship shall be taxed.

Georgia: Places of religious worship.

Idaho: Property belonging to any religious corporation or society used exclusively for and in connection with public worship, and any parsonage owned and occupied.

Illinois: All property used exclusively for religious purposes, or for school and religious purposes or for orphanages and not leased or otherwise used with a view to profit.

Indiana: Building used for religious worship, the pews and furniture therein, the parsonage belonging thereto and occupied as such, and the land on which buildings located not to exceed

ten acres. If such property is used for other purposes, it shall not be exempt.

Iowa: All grounds and buildings used for religious institutions and societies devoted solely to the appropriate objects of these institutions, not exceeding 160 acres, and not leased or otherwise used for profit. Moneys and credits belonging exclusively to such institutions and devoted solely to sustaining them, but not to exceed in amount or income the amount prescribed by their charters or articles of incorporation.

Kansas: Buildings used exclusively for public worship, grounds not to exceed ten acres, if not leased or used for profit; parsonages and ground not to exceed one-half acres; all that portion of any building and the ground on which located belonging to any religious society to be exempt if leased or rented and the net rents applied exclusively to religious purposes. All moneys and credits belonging exclusively to such societies and used solely to sustain them but not to exceed the amount prescribed by the charter.

Kentucky: Buildings actually used for religious worship, and grounds attached not to exceed one-half acre in cities or towns and two acres in the country; all personages or residences owned by any religious society and grounds attached not to exceed one-half acre in cities or towns and two acres in the country.

Louisiana: Places of religious worship, the rectories and parsonages of churches and grounds used exclusively as residences of the ministers in charge.

Maine: Houses of religious worship, vestries, pews and furniture except for parochial purposes, tombs and rights of burial; parsonage not to exceed \$6000 in value from which no rent is received, and personal property not to exceed \$6000 in value.

Maryland: Buildings used exclusively for public worship and the furniture therein, the parsonage connected therewith and the grounds necessary for such buildings and parsonages.

Massachusetts: Houses of religious worship, pews and furniture, but exemption not to extend to portions of such houses used for other than religious worship or instruction.

Michigan: Houses of public worship, land on which they stand, furniture therein and all rights in the pews. Parsonage owned and occupied as such.

Minnesota: All churches, church property and houses of worship.

Mississippi: All property, real and personal, belonging to any

religious society and used exclusively for such purposes and not for profit. All revenues derived from such property if used for religious purposes.

Missouri: Buildings and lots to the extent of one acre in municipality or within one mile thereof, lots to the extent of five acres if one mile or more distant from such municipality, and used exclusively for religious purposes.

Montana: Such property as is used exclusively as places of actual religious worship, but no more land than is necessary for such purpose.

Nebraska: Such property as may be used exclusively for religious purposes.

Nevada: Buildings used for religious worship, their furniture and equipment, lots on which located used and necessary to such church. Such property used exclusively for other than church purposes and any rent received from it shall not be exempt. Y. M. C. A. property also exempt.

New Hampshire: Houses of public worship, \$2500 of the value of parsonages owned by religious societies and occupied by their pastors. Personal and real property of religious societies and temperance societies. Provided none of the income or profits is divided among the stockholders or members or used for other than religious purposes. Amount of exemption in each case limited to \$150,000. Towns and cities authorized to increase exemption to such an amount as they may vote.

New Jersey: All buildings actually used for religious purposes and not conducted for profit. Land not to exceed five acres. Furniture and personal property and the endowment fund held exclusively for religious purposes of the corporation owning building. Parsonage and land on which located actually used by the officiating clergyman not to exceed \$5000.

New Mexico: Grounds and buildings, books, papers and apparatus of religious institutions and societies, when used exclusively for that purpose and not for profit.

New York: The real and personal property of a corporation or association, organized for religious purposes exclusively and not used for profit. The real property leased or otherwise used for other purposes shall not be exempt. Property held by any officer of a religious denomination entitled to same exemptions as property held by a religious corporation. Dwelling houses and lots actually used by officiating clergymen not to exceed \$2000. Real and per-

sonal property of a minister or priest, and the property of a widow of such minister while she remains such, not to exceed \$1500.

North Carolina: Buildings and land owned and occupied by churches and used exclusively for religious worship or for a parsonage with the land necessary therefor. Furniture, furnishings and books owned by churches or religious bodies and used for worship or for residence of minister. Also ministers' private libraries. The occasional leasing such buildings for schools, public lectures or concerts or the leasing of such personages shall not render them liable to taxation. Y. M. C. A. also exempt as to its real and personal property and endowment funds.

North Dakota: All houses used exclusively for public worship and the lots upon which erected. All real property not to exceed one acre in extent and buildings thereon used for religious purposes or for parsonages. All personal property used for religious purposes exempt.

Ohio: Houses used exclusively for public worship, the books and furniture therein, and the ground attached to such buildings and necessary for such purposes and not leased or used for profit. Moneys, funds or credits and the income therefrom, belonging to Friends, German Baptists or Dunkers, and used exclusively for the support of their poor.

Oklahoma: All property and mortgages on same used exclusively for religious purposes. All libraries and office equipment of clergymen actively engaged in ministerial work.

Oregon: All houses of public worship, the lots on which located and the pews and furniture therein, all burial grounds, tombs and rights of burial. Any part of a building, being a house of public worship, and kept or used as a store or shop or for other purpose shall be taxed upon the cash valuation.

Pennsylvania: All churches or other regular places of stated worship and grounds necessary for use of same.

Rhode Island: Buildings used for religious worship and the land on which located not to exceed one acre and used exclusively for religious purposes.

South Carolina: All houses used exclusively for public worship, books and furniture therein, grounds not to exceed two acres, and the parsonage and lot on which situated, so long as no income is derived therefrom. Property of Y. M. C. A. not to exceed three acres, books, furniture and apparatus. Exemption not to apply to such portions of building as may be rented for other purposes.

Tennessee: All property belonging to any religious institution

and used exclusively therefor, or is unimproved and yields no income. Property of such institutions used in secular business to be taxed on its whole or partial value, the proportion dependent upon the extent of its competition with secular business.

Texas: Houses used exclusively for public worship, furniture therein and the grounds attached and necessary for the use thereof and not leased or used for profit. All endowment funds of institutions of religion not used with a view to profit. Land and property purchased at foreclosure to protect funds invested in bonds or mortgages shall be exempt only for two years after such purchase. Y. M. C. A. and Y. W. C. A. also exempt.

Utah: Lots with the buildings thereon used exclusively for religious worship.

Vermont: Real and personal estate used for pious purposes. Lands leased by towns for the support of the gospel. Buildings owned and occupied by a Y. M. C. A., the income of which is entirely used for such purposes and which maintains a free public reading room. Property exempt for pious purposes as follows: a church edifice, a parsonage and the outbuildings of such church or parsonage, lands adjacent thereto used as a lawn, playground or garden and the so-called glebe lands.

Virginia: Buildings with land occupied and owned by churches or religious bodies and used exclusively for religious worship or for the residence of the minister with adjacent land reasonably necessary for the convenient use thereof. Y. M. C. A. and other similar organizations exempt. Furniture and furnishings of buildings used as churches and parsonages. Personal property including endowment funds of the Y. M. C. A. and similar organizations.

Washington: All churches built and supported by donations whose seats are free, all ground not exceeding 120 feet by 200 feet, together with parsonage. The area of unoccupied ground exempted in connection with both church and parsonage shall not exceed 120 by 120 feet. Grounds to be used wholly for church purposes. Property of nonsectarian organizations conducted primarily for religious purposes and not for profit.

West Virginia: Property used exclusively for divine worship; parsonages, and the household goods and furniture pertaining thereto.

Wisconsin: Personal property owned and used exclusively by any religious association and the real property, if not leased or used for profit, not to exceed ten acres. Parsonages whether occupied by the pastor permanently or rented for his benefit. The

occasional leasing of such buildings for schools, public lectures or concerts, or the leasing of such parsonages, shall not render them liable to taxation. Lands not exceeding ten acres and buildings thereon owned by corporations, organized for moral, religious and educational purposes and used for annual encampments or assemblies and not for profit.

Wyoming: Lots with the buildings thereon used exclusively for religious worship and church parsonages.

RURAL CREDIT SHARES

Kansas: The amount to the credit of such rural credit shares shall be exempt from taxation.

Louisiana: Capital, surplus and personal estate of corporations, having a full paid cash capital stock of not less than \$250,000 and organized after November 23, 1912, for the purpose of lending money on mortgages on country property in the state at not to exceed six per cent net to the borrower shall be exempt from taxation for a period of twenty years.

SAVINGS BANKS DEPOSIT, BUILDING AND LOAN, ETC.

New Hampshire: The portion of savings deposits invested in bonds or notes of the state, counties, municipalities, school districts and village precincts to be exempt from taxation.

New York: Savings bank deposits and accumulations in any domestic life insurance corporation, held for the exclusive benefit of the insured; the accumulation of any incorporated cooperative loan association upon the share of such association held by any person; personal property of fire casualty or surety insurance in this state, equal in value to the unearned premiums required to be charged as a liability. Moneys of any society doing a life or casualty insurance business, upon the cooperative or assessment plan to be used in the payment of benefits. Personal property in excess of \$100,000 of a mutual life insurance corporation incorporated in this state before April 10, 1849.

Vermont: Cooperative savings and loan association deemed an institution for savings and not taxable under any corporation tax law which shall exempt savings banks or institutions for savings from taxation.

Wisconsin: Capital stock, instalments paid in and securities taken for moneys advanced to its own members of any mutual savings fund or loan and building associations. Capital stock of mutual cooperative corporations.

PROPERTY OF VETERANS

California: Property to the amount of \$1000 of veteran who is a resident, his widow or his mother or father, not to apply if person owns property to the value of \$5000.

Connecticut: Property to the amount of \$3000 of any pensioned soldier, sailor or marine of the United States who, while in service, lost a leg or arm or suffered disabilities equivalent to such loss. Property to the amount of \$1000 of every resident who has served in any branch of the army or navy of the United States in time of war and been honorably discharged. Property to the amount of \$1000 of the widow resident of the state or if no widow, of the widowed mother resident of the state of every person who has so served and has died either during his term of service or after receiving his honorable discharge.

Property to the amount of \$1000 of a veteran of any war and retired from the navy, marine corps, or revenue marine service after thirty years of service on account of having reached the age limit or from mental or physical disability. Property to the amount of \$1000 of pensioned widows, fathers and mothers resident of the state of soldiers, sailors and marines who served in either branch of the United States army or navy.

Delaware: Property used exclusively for soldiers' rest rooms.

Florida: Every person who has lost a limb or been disabled in war and dependent upon their own exertions so that they are disqualified for manual labor shall have property to the value of \$200 exempt.

Idaho: Property belonging to honorably discharged soldiers and sailors who are residents and who served in the army or navy of the United States during the War of the Rebellion not to exceed \$1000 in value to any one family, when the total valuation of the property of such family does not exceed \$5000.

Iowa: The property not to exceed \$1500 in value, and poll tax of any honorably discharged Union soldier or sailor of the Mexican War or the War of the Rebellion or of the widow remaining unmarried of such soldier or sailor.

Massachusetts: Soldiers and sailors who served in the army or navy of the United States in the War of the Rebellion and were honorably discharged and who by reason of such service lost sight of both eyes, or one eye, and who lost one or both feet or hands, or who are permanently incapacitated otherwise shall have their property exempt to the amount of \$2000 in value if the whole estate of such person does not exceed in value \$5000. Wives or widows

of soldiers entitled to same exemption. Other veterans, their wives or widows exempt to amount of \$1000 if whole estate does not exceed \$5000 in value.

Michigan: All real estate to the value of \$1000 used and owned as a homestead by any soldier or sailor, who served three months or more during the Civil or Mexican War; same exemption to wife or widow. Pensions receivable from the United States.

New Hampshire: Soldier or sailor who served for sixty days or more in the army or navy of the United States during the War of the Rebellion and received an honorable discharge, and the wife or widow, shall be exempt on his taxable property to the value of \$1000 if he or his wife do not own property to the value of \$3000 or more.

New Jersey: Soldiers and sailors honorably discharged, and their widows during widowhood, to be exempt upon a valuation not to exceed \$500. Members of national guard allowed same exemption during service. Same exemption to active and exempt firemen.

New York: Real property purchased with the proceeds of a pension granted by the United States, and owned by the pensioner, or by his wife or widow, exempt from taxation not to exceed \$5000 of such pension money, if application is made therefor. Not exempt from school or highway taxes.

Oklahoma: Personal property of all ex-Union and ex-Confederate soldiers, and all widows of such soldiers, who are heads of families, to the amount of \$200 in value. Also exempt from paying any license for peddling or lecturing.

Rhode Island: Property of any honorably discharged Union soldier or sailor or the widow remaining unmarried, or the property of the wife shall be exempt to the amount of \$1000 unless possessed of property to the value of \$5000.

Vermont: Real or personal property owned by an honorably discharged veteran of the army or navy of the United States who served in the Civil War, or the widow of such veteran if she is entitled to pension, shall be exempt to the extent of \$500 if aggregate of real and personal estate does not exceed \$1500.

WATER POWER AND OTHER PLANTS

Alabama: Hydro-electric plants for the production and distribution of electricity exempt for ten years. Plants already developed not exempt. Calcium cyanid plants also exempt for a period of ten years except as to lands.

Arkansas: All works, machinery and fixtures owned by town and used exclusively for conveying water thereto.

California: Rights of way and other property belonging to any irrigation district shall not be taxed for state and county or municipal purposes.

Colorado: Property of drainage district exempt. Also ditches, canals and flumes used for irrigating lands, if water is not sold for the purpose of deriving a revenue therefrom.

Connecticut: Land owned or taken by a municipality for water supply purposes shall be exempt from taxation provided the inhabitants of the town in which the land is located have the right to the use of and do actually use such water.

Idaho: Irrigation canals and ditches and the water rights thereto when no water is sold or rented from any such canal or ditch and is used only to irrigate lands in this state.

Illinois: All works, machinery and fixtures of drainage districts, when used exclusively for pumping water from the ditches and drains of such district.

New Hampshire: Improvement caused by reclaiming swamp or swale lands for purposes of agriculture exempt for ten years.

New Mexico: Irrigation ditches, canals and flumes belonging to communities and used exclusively for irrigating lands without charge for water shall be exempt. All irrigation ditches, canals and reservoirs used for storing or conducting water for irrigation purposes shall be exempt for a period of six years from the commencement of construction.

Oklahoma: Any water users' association authorized to furnish water only to its stockholders shall be exempt from the payment of any incorporation and any annual franchise tax. Any corporation successfully bringing to the surface the "underflow" waters for irrigation purposes shall have all personal property owned or used in such development exempt from taxation for period of five years. Municipality may exempt for five years like corporation developing gravity underflow water plants.

Utah: Ditches, canals and flumes, owned and used exclusively for irrigating lands owned by individuals or corporations or its individual members.

MUNICIPAL WATER WORKS

Illinois: All works, machinery and fixtures belonging exclusively to any town, village or city and used exclusively for conveying water to such municipalities.

Kansas: All works and machinery owned by any municipality and used exclusively for conveying water thereto.

Maine: Aqueducts and fixtures of any corporation supplying a town with water for fire purposes without charge. Exemption does not extend to capital stock or real or personal property of corporation.

Ohio: Plant and fixtures belonging to a city or village and used exclusively for conveying water to it or for heating or lighting it.

Rhode Island: Municipality may exempt pipes and reservoirs and the land and works therewith connected from taxation.

Texas: All works, machinery or fixtures belonging to any town and used for conveying water to such town.

Vermont: Municipal electric light plants when located outside the town wherein the municipality owning the same is situated shall not be exempt.

PROPERTY OF WIDOWS

Arizona: Property of widows who are residents to the amount of \$1000 for each family when total assessment does not exceed \$2000.

Florida: Every widow dependent upon her own exertions shall have property to the value of \$200 in the county in which she resides exempt.

Idaho: Property belonging to fatherless children under eighteen years old, and widows, not to exceed \$1000 in value to any one family, when the total valuation of the property of such family does not exceed \$5000. Such owners must be residents of the state.

Massachusetts: Property to the amount of \$500 in value of a widow, of an unmarried woman over twenty-one years of age, of a person above the age of seventy-five years or of any minor whose father is deceased, when whole estate does not exceed \$1000 in value.

Nevada: Property of widows and orphan children, residents of the state, not to exceed \$1000 to any one family.

New Mexico: Widows having children shall be recognized as heads of families and be exempt from taxation to the amount of \$200.

MISCELLANEOUS EXEMPTIONS

Alabama: Patent right on any article designed to protect human life and property exempt for ten years.

Delaware: Unimproved marsh land adjacent to Delaware bay or

any of its tributaries that was not assessed in 1881 at more than \$2 an acre shall, when purchased and located upon by colonies of immigrants of ten or more families, be exempt from all taxes for a period of ten years.

Idaho: Cooperative telephone lines from which no profit is derived or upon or over which no fees or tolls are charged.

Louisiana: All buildings and property used exclusively for public monuments or historical collections, all books and philosophical apparatus and all paintings and statuary of any association kept in a public hall and not used for profit.

Legal reserve of life insurance companies organized under the laws of the state exempt from all taxation.

New York: Bond, mortgage, note, contract, account or other demand belonging to a nonresident and deposited in this state for collection; products of another state consigned to agent in this state for sale on commission; moneys of a nonresident in possession of agent for investment.

Toll houses and other fixtures and all property belonging to any plank road or turnpike corporation exempt until surplus annual receipts shall exceed seven per cent a year on first cost of road.

Ohio: Funds raised and set apart for the purpose of building monuments to the soldiers of this state, also monuments and monumental buildings. Lands held and used as the place of interment of a distinguished deceased person and moneys raised for caring for such monument. Real estate held by soldiers memorial associations, monumental building associations. Lands on which are situated prehistoric earthworks or an historic building and not held for profit but dedicated to the public.

Oklahoma: Cotton ginner's insurance companies by reason of being mutual in their nature are exempt from all taxation.

South Carolina: No occupation license or tax to be collected from any person engaged in the business of buying or selling cotton in bales or cotton seed. Foregoing not to apply to certain cities and counties. Teachers and clergymen exempt from paying professional license tax in cities of over 40,000 inhabitants. All soldiers and sailors of the Confederate states exempt from all licenses.

Vermont: Buildings and improvements made, on land unoccupied and neglected for at least two years preceding purchase, may be exempt for five years if town so votes.

Part 3

Table Showing Value of Public Property and Taxable and Exempt Property in all the States

In order to ascertain the amount of exempt property in the states which do not make any returns on this class of property, the federal government, through the bureau of the census, and, using the statistics on exempt property presented by the states of New Jersey, New York and Ohio, and the District of Columbia, as a basis, arrived at an amount for each state which was obtained by averaging the exempt property as a certain percentage of the value of the taxed real property and improvements. "In 1900, the estimated value of exempt property was 13.4 per cent of the estimated true value of taxed real property and improvements; in 1904, it was 12.3 per cent of such estimated value. From the conclusion arrived at, that the value of exempt property increased with as great rapidity as that of taxed property, it was decided to make the ratio (for 1912) 12½ per cent."¹ As this table, worked out by the Census Bureau, presents the only available data for all the states, it is included as a part of this study.

¹Department of Commerce, Bureau of the Census. Wealth, Debt and Taxation 1913, 1: 16.

**Value of public property of states, counties and of incorporated places having
a population of 2500 and over: 1913**

(Department of Commerce, Bureau of the Census. Wealth, Debt and Taxation 1913, v. 2,
p. 52, 343, 710-713)

STATE	VALUE OF PUBLIC PROPERTY OF GOVERNMENTAL SUBDIVISIONS FOR YEAR 1913			
	Property of states	Property of counties	Property of municipalities	Total
Alabama.....	\$9 791 182	\$7 520 590	\$17 583 087	\$34 895 759
Arizona.....	2 147 200	1 676 293	4 096 702	7 920 195
Arkansas.....	7 041 571	5 860 235	8 576 511	21 478 317
California.....	53 829 469	72 555 377	203 446 502	329 831 348
Colorado.....	12 716 500	4 466 036	39 967 330	57 149 866
Connecticut.....	12 826 612	2 533 489	64 308 107	79 668 208
Delaware.....	465 000	894 000	5 543 868	6 902 868
Florida.....	2 471 769	9 445 262	14 823 578	26 740 609
Georgia.....	4 719 900	17 198 221	37 135 657	59 053 778
Idaho.....	4 691 680	1 308 581	4 832 838	10 833 099
Illinois.....	44 215 230	37 981 721	271 082 132	353 279 083
Indiana.....	23 157 960	26 178 512	55 751 160	105 087 632
Iowa.....	20 545 223	13 950 114	40 809 108	75 304 445
Kansas.....	18 242 808	7 943 573	25 013 645	51 200 026
Kentucky.....	9 848 583	16 254 166	33 631 206	59 733 955
Louisiana.....	5 701 698	10 263 465	39 906 462	55 871 625
Maine.....	4 762 076	2 524 338	25 513 229	32 799 643
Maryland.....	8 867 296	8 573 532	52 591 510	70 032 338
Massachusetts.....	51 358 057	10 972 871	395 897 873	458 228 801
Michigan.....	20 732 097	13 352 111	110 149 083	144 413 291
Minnesota.....	22 454 023	12 455 972	72 562 412	107 472 407
Mississippi.....	12 543 528	13 206 539	8 726 096	34 477 063
Missouri.....	11 750 515	16 005 218	116 128 065	143 884 698
Montana.....	4 859 461	4 594 449	6 907 025	16 360 935
Nebraska.....	8 786 615	6 221 143	25 239 790	40 247 548
Nevada.....	1 755 250	1 566 097	687 070	4 008 417
New Hampshire.....	3 879 000	2 098 516	17 580 904	23 558 420
New Jersey.....	10 872 594	33 089 885	135 045 218	185 007 697
New Mexico.....	2 148 450	1 557 522	1 229 608	4 935 580
New York.....	105 959 252	25 166 832	1 423 475 081	1 554 601 165
No. Carolina.....	11 648 163	12 793 802	12 020 602	36 468 567
No. Dakota.....	4 818 492	2 933 378	4 079 243	11 831 113
Ohio.....	48 606 806	38 749 343	253 694 765	341 050 914
Oklahoma.....	10 890 371	3 976 554	23 850 782	38 717 707
Oregon.....	7 670 633	7 305 093	31 768 603	46 744 329
Pennsylvania.....	.....	50 100 265	424 478 688	.....
Rhode Island.....	7 173 995	.....	31 588 956	.....
So. Carolina.....	9 059 000	4 803 666	10 027 827	24 490 493
So. Dakota.....	3 544 802	3 192 277	5 188 190	11 925 269
Tennessee.....	4 035 246	15 032 033	37 189 740	56 857 019
Texas.....	13 675 000	23 045 412	55 391 216	92 111 628
Utah.....	3 059 375	2 254 865	16 017 453	22 531 693
Vermont.....	2 200 934	561 600	9 491 739	12 254 273
Virginia.....	12 342 862	6 280 287	34 080 966	52 704 115
Washington.....	16 739 943	6 993 514	71 507 025	95 300 482
West Virginia.....	9 227 000	6 805 105	10 825 017	26 857 182
Wisconsin.....	18 968 466	12 928 260	51 700 227	83 596 953
Wyoming.....	897 500	833 301	4 437 657	6 168 458

Estimated true value of all property, both taxable and exempt, for years 1890-1912
(Department of Commerce, Bureau of the Census. Wealth, Debt and Taxation 1913, v. I, p. 24-25)

STATE	1912		1904		1900		1890	
	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
Alabama.....	\$2 080 014 767	\$77 040 163	\$635 226 044	\$50 788 217	\$747 217 881	\$7 464 597	\$604 242 899	\$18 830 645
Arizona.....	487 090 305	14 752 821	225 048 699	80 653 066	173 776 284	59 237 208	118 705 252	70 178 724
Arkansas.....	1 757 533 669	71 988 067	780 600 154	23 247 818	586 641 940	23 376 262	435 852 255	19 295 167
California.....	8 023 438 581	440 708 696	3 800 815 259	234 815 847	2 997 281 110	221 298 145	2 378 188 352	188 548 275
Colorado.....	8 286 478 777	100 444 806	1 000 772 243	106 760 864	835 262 148	120 908 476	1 060 648 020	85 063 347
Connecticut.....	2 153 511 444	131 943 215	1 310 785 070	97 849 993	1 107 856 844	90 926 913	1 777 697 272	57 423 947
Delaware.....	293 721 979	14 226 634	221 332 004	8 928 972	203 207 700	8 503 783	171 240 305	4 438 490
Florida.....	1 014 585 076	34 553 152	412 429 119	18 980 081	337 030 957	18 706 012	376 428 228	13 061 160
Georgia.....	2 299 197 590	83 403 276	1 121 403 537	45 984 134	893 335 741	42 664 799	820 069 810	32 339 039
Idaho.....	591 073 842	17 231 315	276 769 076	66 102 787	209 591 143	66 783 663	140 699 266	67 267 325
Illinois.....	14 596 467 687	887 983 145	8 534 009 347	282 540 844	6 719 615 640	250 860 700	4 886 750 239	186 001 486
Indiana.....	4 951 061 490	243 621 010	3 992 347 825	113 433 914	2 500 910 147	105 882 857	2 013 096 719	82 079 907
Iowa.....	7 437 094 834	431 359 377	3 943 314 927	105 201 149	3 271 559 959	90 309 095	2 220 117 151	61 231 182
Kentucky.....	4 393 844 208	221 588 330	2 185 994 040	67 599 093	1 874 080 694	63 319 669	1 766 098 702	33 244 799
Louisiana.....	2 152 097 505	115 079 960	1 449 555 578	77 630 052	1 291 801 935	73 328 783	1 112 606 536	59 625 377
Maine.....	2 086 572 346	107 805 400	979 711 110	52 517 896	764 752 119	25 661 972	462 482 339	32 819 258
Maryland.....	1 030 366 547	39 227 480	748 934 272	26 688 450	656 471 769	99 134 889	929 010 951	20 123 477
Massachusetts.....	2 002 216 720	175 742 144	1 417 289 767	94 198 405	1 228 238 869	89 134 889	929 010 951	20 123 477
Michigan.....	5 735 230 115	507 758 277	4 533 118 204	453 460 799	4 001 437 029	357 466 836	2 578 060 450	225 584 997
Minnesota.....	5 169 022 582	258 000 069	3 149 117 130	133 301 987	2 533 306 967	120 974 556	2 026 354 016	68 661 056
Mississippi.....	5 266 950 787	280 376 230	3 220 812 092	122 909 984	2 396 775 619	110 845 207	1 613 321 819	78 530 108
Missouri.....	1 366 384 960	38 475 060	674 747 231	13 501 771	544 446 038	13 185 895	441 714 038	12 528 050
Montana.....	5 540 493 103	295 523 066	3 598 131 022	101 460 429	3 105 275 171	139 457 816	2 316 037 907	81 865 038
Nebraska.....	1 113 008 146	36 724 840	636 590 223	110 120 990	500 960 497	112 990 600	355 037 314	98 097 895
Nevada.....	3 005 133 850	189 852 951	1 948 868 786	60 754 847	1 565 111 824	81 091 379	1 230 799 466	44 886 048
New Hampshire.....	441 382 827	15 026 083	139 667 312	81 067 195	1 06 091 834	84 535 153	113 271 950	67 051 718
New Jersey.....	613 441 572	35 878 897	493 266 570	23 522 634	449 599 239	22 576 610	305 476 958	19 051 782
New Mexico.....	5 301 917 422	381 114 856	3 022 496 202	213 123 771	2 539 844 251	193 748 883	1 372 650 842	72 634 272
New York.....	12 105 602	12 105 602	12 105 602	12 105 602	12 105 602	12 105 602	12 105 602	12 105 602
North Carolina.....	21 912 659 507	3 098 475 716	13 439 597 904	1 359 184 393	11 114 493 703	990 836 434	8 009 684 504	507 017 487
North Dakota.....	1 745 233 666	62 340 084	1 181 868 694	30 324 524	553 382 100	28 600 020	505 365 238	18 783 761
Ohio.....	8 037 626 024	104 000 937	3 07 099 825	32 793 084	503 589 262	38 791 303	289 800 591	47 206 215
Oklahoma.....	8 552 130 667	356 032 276	5 693 116 818	253 852 648	4 779 752 127	239 252 326	3 795 566 557	155 815 827
Oregon.....	4 321 150 418	259 941 500	1 768 235 792	1 386 799 787	4 138 265 053	1 423 314 740	1 70 791 764	137 258 822
Pennsylvania.....	1 843 542 127	100 812 330	765 909 792	86 173 440	547 366 033	85 513 366	515 184 012	75 212 182
Territory.....	14 137 272 911	1 320 257 366	10 813 641 719	659 978 587	8 720 468 125	588 671 991	5 981 796 457	268 950 093

¹ Includes Indian Territory.

Estimated true value of all property, both taxable and exempt, for years 1890-1912 (concluded)
(Department of Commerce, Bureau of the Census. Wealth, Debt and Taxation 1913, v. I, p. 24-25)

STATE	1912		1904		1900		1890	
	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
Rhode Island.....	\$892 693 475	\$78 109 215	\$744 480 792	\$54 868 809	\$659 193 950	\$51 370 906	\$477 994 216	\$56 168 136
South Carolina.....	1 301 406 985	49 993 708	505 823 531	20 029 691	466 657 030	19 021 012	392 501 970	8 439 333
South Dakota.....	1 330 693 417	67 880 008	628 536 179	51 304 760	499 002 245	53 730 335	391 088 416	33 452 883
Tennessee.....	1 834 354 927	85 993 334	1 038 104 503	46 119 410	910 433 795	40 238 205	863 381 544	24 574 599
Texas.....	6 552 242 164	307 666 977	2 730 952 919	90 309 084	2 218 997 045	103 154 586	2 015 500 849	90 075 917
Utah.....	734 811 880	46 861 510	466 772 313	80 996 302	333 681 666	79 574 439	290 330 732	59 086 502
Vermont.....	496 935 964	30 325 811	341 662 644	18 667 938	311 778 890	18 137 918	253 744 036	11 823 287
Virginia.....	2 174 685 192	115 228 594	1 235 368 421	52 661 759	1 053 682 790	48 650 906	841 238 254	21 079 816
Washington.....	3 054 690 780	163 669 843	986 169 363	65 502 049	722 825 170	58 773 593	710 790 065	49 908 061
West Virginia.....	2 179 527 639	124 043 570	814 340 202	25 059 947	635 607 830	24 044 721	426 887 358	12 067 523
Wisconsin.....	4 282 454 539	205 270 719	2 733 014 297	105 063 942	2 308 834 885	96 510 542	1 757 752 708	75 555 815
Wyoming.....	344 834 812	9 010 015	255 824 200	73 748 041	207 362 986	73 849 099	103 073 380	66 106 324

Part 4

Tables Showing Amount of Property Exempt from Taxation in the States of Connecticut, Massachusetts, New Jersey and Rhode Island.

Every revenue system should include the gathering of statistics on each class of property both as to its value for purposes of assessment and exemption. There are but few states that have developed an adequate statistical presentation of the results of the valuations both for purposes of assessment and exemption.

The states of Connecticut, Massachusetts, New Jersey, New York and Rhode Island alone of all the states attempt to give figures which show the assessed value of taxable property and the value of property exempt. These states, however, err in that no place in their tax reports do they show for purposes of comparison and analysis a complete table by years of the kinds and amount of exempt property, of assessed property and the percentage that the exempt property is of the assessed. The tables which follow have been compiled from a study of the tax reports of each state and are so arranged as to show the comparative relation of the property exempt to the property assessed. Massachusetts makes no report of the amount of public property exempt from taxation. The tables for New York State, by reason of their length, follow Rhode Island.

New Jersey
Value of exempt property, total assessed value of property and percentage which total value of exemptions bear to total assessed value of property, 1894-1915

YEAR	SCHOOL PROPERTY	OTHER SCHOOL PROPERTY	PUBLIC PROPERTY	CHURCH AND CHARITABLE	CEMETERIES AND GRAVEYARDS	VETERANS, FIREMEN AND MILITIA	OTHER EXEMPTIONS	TOTAL AMOUNT OF EXEMPT PROPERTY	TOTAL AMOUNT OF ASSESSED PROPERTY	PERCENTAGE WHICH VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED PROPERTY
1894	\$14 687 902	.....	\$39 607 601	\$37 092 345	\$2 520 571	\$8 788 062	.....	\$72 886 571	\$774 398 327	9 40
1895	10 905 847	.....	32 087 136	30 277 639	2 498 953	9 534 867	.....	87 864 564	786 998 070	11 53
1896	17 205 040	.....	26 593 977	29 494 719	3 831 586	10 371 839	.....	87 105 581	797 404 502	10 92
1897	12 438 392	.....	20 905 939	30 068 199	3 893 286	10 371 839	.....	88 312 485	812 010 240	10 99
1898	16 168 990	.....	29 140 847	39 098 779	3 745 590	10 813 886	.....	99 354 195	844 395 198	10 72
1899	20 895 102	.....	31 843 979	31 393 031	3 868 740	9 810 900	.....	97 940 586	804 510 527	11 23
1900	20 891 422	.....	37 194 972	32 373 099	3 868 492	10 000 709	\$331 892	104 740 548	899 237 286	11 00
1901	14 813 425	\$7 106 480	35 634 244	34 310 719	4 147 950	.....	.....	100 318 912	918 418 742	12 00
1902	15 296 866	7 702 953	49 852 501	35 705 017	4 237 535	.....	.....	108 112 597	952 560 540	11 27
1903	15 971 820	7 036 470	43 881 613	38 705 617	4 631 775	.....	.....	108 440 597	1 008 212 142	10 69
1904	17 548 384	7 530 530	43 881 613	38 705 617	4 631 775	.....	.....	118 440 597	1 153 082 901	10 60
1905	22 599 374	8 270 245	40 061 782	36 331 675	4 692 014	.....	.....	134 418 876	1 035 379 023	18 27
1906	22 599 374	8 270 245	35 061 782	36 331 675	4 692 014	.....	.....	134 418 876	1 370 210 973	8 37
1907	28 533 097	8 764 215	50 708 854	50 330 430	7 748 958	.....	.....	184 003 385	1 841 527 418	8 52
1908	30 401 265	9 139 715	60 726 199	52 531 030	7 366 995	.....	.....	186 802 397	1 843 681 188	8 52
1909	30 401 265	9 139 715	63 863 500	55 335 300	7 434 618	.....	.....	192 975 158	1 949 681 287	8 50
1910	30 401 265	9 476 683	63 863 500	57 281 560	7 047 207	.....	.....	187 975 158	2 043 128 770	8 39
1911	37 442 680	10 261 095	75 092 266	60 167 775	7 047 207	.....	.....	2 043 128 770	2 160 735 535	8 39
1912	45 130 016	10 089 065	76 606 932	61 220 288	8 174 255	.....	.....	2 160 735 535	2 269 770 280	8 70
1913	45 130 016	11 709 753	77 628 697	63 513 490	8 101 255	.....	.....	2 269 770 280	2 481 603 638	8 57
1914	55 828 137	12 431 895	80 810 452	64 010 082	7 843 750	.....	.....	2 481 603 638	2 583 953 595	9 18
1915	55 358 212	13 871 880	90 413 147	70 904 305	7 398 495	.....	.....	2 431 940 009	.....	9 44

Massachusetts
Value of exempt property, total assessed value of property and percentage which total value of exemptions bear to total assessed value of property, 1877-1915 a

YEAR	LITERARY INSTITUTIONS	BENEVOLENT AND CHARITABLE INSTITUTIONS	TEMPERANCE SOCIETIES	SCIENTIFIC ETC., INSTITUTIONS	HOUSES OF RELIGIOUS WORSHIP	AGRICULTURAL SOCIETIES	TOTAL AMOUNT OF EXEMPT PROPERTY	TOTAL AMOUNT OF ASSESSED PROPERTY	PERCENTAGE WHICH VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED PROPERTY
1877	\$15 022 843	\$10 016 457	.....	\$2 078 895	\$33 231 805	\$19 207	\$60 830 407	\$1 668 286 972	3 65
1878	9 594 254	9 970 950	.....	1 900 950	31 834 586	485 549	53 885 997	1 508 988 210	3 43
1879	17 380 830	9 215 344	.....	2 487 350	32 872 742	599 068	50 254 974	1 589 521 814	3 25
1880	15 717 885	6 114 641	.....	2 122 590	33 054 516	579 875	57 864 490	1 864 750 802	3 23
1881	14 440 802	6 703 202	.....	1 600 875	34 157 822	581 214	60 554 584	1 688 239 970	3 51
1882	16 901 240	7 945 029	.....	1 847 000	34 948 835	581 214	64 564 584	1 684 215 493	3 73
1883	19 010 469	9 768 232	.....	1 819 898	35 648 104	582 458	64 578 923	1 731 597 792	3 60
1884	18 530 200	8 728 099	.....	1 687 878	35 648 734	545 458	73 358 795	1 730 349 143	3 64
1885	23 383 979	8 141 717	.....	1 687 878	38 619 390	559 215	73 518 796	1 847 538 462	3 40
1886	22 882 444	8 913 955	.....	2 087 806	38 087 600	559 215	81 531 775	1 932 884 101	3 40
1887	27 700 210	9 145 098	.....	3 133 930	40 783 803	1 038 737	81 531 775	2 072 884 101	4 10
1888	20 735 517	9 947 579	.....	3 644 350	40 783 803	1 038 737	81 531 775	2 072 884 101	4 10
1889	28 398 793	11 182 435	.....	3 715 378	43 163 377	1 780 284	97 825 136	2 154 124 646	4 21
1890	30 440 395	12 182 902	.....	5 234 571	43 032 713	1 780 284	97 825 136	2 154 124 646	4 21
1891	31 531 085	12 523 347	.....	5 234 571	44 780 049	1 777 045	97 333 188	2 338 035 030	4 17
1892	22 490 086	13 795 452	.....	5 110 808	44 039 645	1 766 800	100 092 088	2 338 035 030	4 17
1893	30 771 980	15 738 599	.....	4 540 892	48 831 092	817 605	108 868 157	2 471 331 593	4 28
1894	35 450 085	15 064 870	.....	4 130 871	48 831 092	817 605	108 868 157	2 471 331 593	4 28
1895	35 921 540	18 063 819	158 404	5 486 037	50 810 473	873 761	112 978 973	2 645 890 278	4 28
1896	38 757 761	18 534 040	138 468	4 080 547	52 971 783	837 465	117 130 003	2 702 328 054	4 28
1897	38 837 767	19 509 194	115 154	5 150 338	54 133 053	887 248	122 432 320	2 702 328 054	4 28
1898	40 768 258	21 009 585	145 082	5 626 415	55 731 203	881 185	128 654 058	2 876 031 224	4 47
1899	49 108 558	22 708 336	158 883	7 352 457	57 104 992	845 487	137 370 751	2 961 110 947	4 64
1900	49 408 558	23 068 310	157 785	6 033 866	57 187 085	931 612	141 671 112	3 033 584 001	4 67
1901	52 351 758	27 048 554	201 274	7 305 052	60 280 828	926 177	149 760 623	3 115 426 287	4 81
1902	50 265 576	27 048 554	201 274	7 572 218	62 481 588	935 872	156 162 831	3 200 101 482	4 85
1903	59 455 310	27 730 826	206 012	7 031 801	61 031 890	935 872	156 162 831	3 200 101 482	4 85
1904	65 458 060	27 730 826	210 447	7 630 750	63 631 607	887 705	166 832 010	3 312 255 161	5 04
1905	65 458 060	29 223 342	195 669	9 400 005	64 083 352	850 612	166 832 010	3 312 255 161	5 04
1906	68 163 015	33 163 006	234 834	11 740 117	71 240 676	1 447 062	187 908 538	3 404 803 602	5 30
1907	72 609 813	35 090 100	305 333	11 175 181	72 005 315	1 042 801	193 538 045	3 512 557 604	5 39
1908	74 800 812	35 514 635	260 271	10 214 960	72 014 608	859 391	193 538 045	3 727 473 635	5 19
1909	79 300 812	39 357 902	280 501	16 451 607	73 172 360	872 835	206 413 108	3 907 802 598	5 28
1910	83 806 546	44 552 831	239 198	4 680 947	70 907 827	872 835	214 877 407	4 077 815 263	5 27
1911	83 806 546	47 081 667	237 045	9 586 398	76 733 332	932 095	220 065 733	4 240 690 855	5 28
1912	88 873 834	52 870 172	266 212	10 125 181	77 491 555	1 036 356	240 602 310	4 470 736 046	5 38
1913	104 083 578	56 667 705	283 194	9 757 498	79 001 872	1 078 680	250 962 536	4 644 814 610	5 40
1914	112 610 599	51 460 636	288 264	6 911 269	83 836 028	1 337 743	256 440 539	4 769 860 495	5 38

a Massachusetts makes no return of amount of public property exempt from taxation.

Part 5

Tables Showing Amount of Property Exempt from Taxation for the State of New York 1900-15

New York State, in 1893, by chapter 525 directed that the towns and cities of the State should furnish a list of all property exempt. Under this law, return was made for this class of property for 1895. This act proved unsatisfactory and a new measure was enacted, chapter 689 in 1900, which provided that the cities of the State should make returns of all real property exempt from taxation. Under this law, returns were made by the cities of the State for the years 1900-3. In 1904 by chapter 438, the provisions of the law were broadened so as to include all exempt property in the State. The tables which follow cover, for cities, the period from 1900 to 1903, and for the whole State, the period from 1904 to 1915.

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PROPERTY EXEMPT FROM TAXATION

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Value of real estate exemptions for cities of New York State, 1900-3^a

YEAR	FEDERAL	STATE	COUNTY	CITY	PUBLIC SCHOOLS	PRIVATE SCHOOLS, COLLEGES AND UNIVERSITIES	CHURCHES, PARSONAGES, AND CLERICAL EXEMPTIONS
1900.....	\$55 647 055	\$39 104 660	\$6 150 300	\$344 355 687	\$85 352 590	Included with public schools	\$129 099 055
1901.....	62 102 855	45 433 209	8 265 450	361 946 843	50 243 366	39 482 750	119 457 485
1902.....	65 622 855	43 587 140	8 191 310	436 780 536	52 684 774	40 042 305	120 730 890
1903.....	61 394 505	45 358 330	8 663 800	528 477 710	65 678 815	46 732 980	150 342 530

YEAR	CEMETERIES	CHARITABLE AND REFORM INSTITUTIONS	SCIENTIFIC, HISTORICAL AND FRATERNAL SOCIETIES	PROPERTY PURCHASED WITH PEN- SION MONEY	FIREMEN EXEMPTIONS	MISCEL- LANEOUS	AGGREGATE
1900.....	Included with churches, parsonages, etc.	\$58 855 526	.....	\$2 009 173	.....	\$2 770 795	\$723 344 841
1901.....	\$16 377 673	50 027 250	\$3 203 500	2 306 162	\$308 650	2 402 290	761 737 483
1902.....	16 866 315	61 866 315	2 825 200	2 739 112	321 450	816 140	853 279 020
1903.....	18 711 480	74 859 230	3 853 700	3 639 763	314 025	595 490	1 007 592 304

^a By the provisions of chapter 689, Laws of 1900, only the cities of the State were required to make returns of all real property exempt from taxation. No returns were made of property exempt for the rest of the State outside the cities.

Part 5

Tables Showing Amount of Property Exempt from Taxation for the State of New York 1900-15

New York State, in 1893, by chapter 525 directed that the towns and cities of the State should furnish a list of all property exempt. Under this law, return was made for this class of property for 1895. This act proved unsatisfactory and a new measure was enacted, chapter 689 in 1900, which provided that the cities of the State should make returns of all real property exempt from taxation. Under this law, returns were made by the cities of the State for the years 1900-3. In 1904 by chapter 438, the provisions of the law were broadened so as to include all exempt property in the State. The tables which follow cover, for cities, the period from 1900 to 1903, and for the whole State, the period from 1904 to 1915.

Value of real estate exemptions for cities of New York State, 1900-3^a

YEAR	FEDERAL	STATE	COUNTY	CITY	PUBLIC SCHOOLS	PRIVATE SCHOOLS, COLLEGES AND UNIVERSITIES	CHURCHES, PARSONAGES, AND CLERICAL EXEMPTIONS
1900.....	\$55 647 055	\$39 104 660	\$6 150 300	\$344 355 687	\$85 352 590	Included with public schools	\$129 099 055
1901.....	62 102 855	45 433 209	8 265 450	361 946 843	50 243 366	30 482 750	119 457 485
1902.....	65 622 855	43 587 140	8 191 310	436 780 536	52 683 774	40 042 395	120 730 890
1903.....	61 394 505	45 358 330	8 663 800	528 477 710	65 678 815	46 732 980	150 342 530

YEAR	CEMETERIES	CHARITABLE AND REFORM INSTITUTIONS	SCIENTIFIC, HISTORICAL AND FRATERNAL SOCIETIES	PROPERTY PURCHASED WITH PENSION MONEY	FIREMEN EXEMPTIONS	MISCELLANEOUS	AGGREGATE
1900.....	Included with churches, parsonages, etc. \$16 377 673	\$58 855 526	.....	\$2 009 173	.....	\$2 770 795	\$723 344 841
1901.....	16 901 073	50 027 250	\$3 293 500	2 396 162	\$308 650	2 402 290	761 737 483
1902.....	18 711 480	61 906 315	2 895 200	2 739 112	321 450	816 140	853 279 090
1903.....		74 859 236	3 823 700	3 039 763	314 025	595 490	1 007 992 364

^a By the provisions of chapter 689, Laws of 1900, only the cities of the State were required to make returns of all real property exempt from taxation. No returns were made of property exempt for the rest of the State outside the cities.

Value of real estate exemptions for the whole State of New York, 1904-10

YEAR	FEDERAL	STATE	COUNTY	CITY	TOWN	VILLAGE AND SCHOOL DISTRICT	PRIVATE OWNERSHIP	AGGREGATE ^a	PUBLIC SCHOOLS	PRIVATE SCHOOLS, COLLEGES AND UNIVERSITIES
1904.....	\$75 816 855	\$69 502 912	\$11 204 010	\$771 529 602	\$13 702 715	\$6 423 970	\$379 644 918	\$1 327 014 982	\$89 282 158	\$61 301 007
1905.....	78 166 549	81 015 127	12 963 205	800 059 563	15 010 103	7 222 900	393 985 904	1 380 353 411	95 181 207	67 160 202
1906.....	85 975 949	83 749 734	16 270 075	860 034 607	15 260 932	7 260 615	415 640 347	1 484 192 259	101 941 695	80 919 502
1907.....	86 813 449	78 979 348	14 764 575	818 555 746	1 884 590	124 006 387	445 975 304	1 570 979 399	118 407 992	87 371 942
1908.....	97 732 549	84 860 768	18 603 575	945 021 801	1 542 205	24 494 425	474 949 173	1 647 184 466	132 273 430	85 124 497
1909.....	99 019 099	86 153 550	20 205 350	994 502 528	1 411 845	25 390 740	486 978 571	1 713 751 683	144 784 870	99 031 655
1910.....	89 595 649	87 739 801	19 968 340	1 033 337 355	2 292 358	25 102 942	530 029 301	1 788 095 746	137 456 987	108 118 229

YEAR	CHURCHES, PARSONAGES, AND CLERICAL EXEMPTIONS, RELIGIOUS	HOSPITALS, CHARITABLE AND PENAL INSTITUTIONS	MORAL OR MENTAL IMPROVEMENT	LIBRARY, SCIENTIFIC, HISTORICAL, PATRIOTIC AND FRATERNAL SOCIETIES	CEMETERIES	PROPERTY PURCHASED WITH PENSION MONEY	AGRICULTURAL SOCIETIES, TURNPIKE COMPANIES, SOCIETIES TO PROTECT CHILDREN AND ANIMALS	FIREMEN'S EXEMPTIONS AND ARMORIES	MISCELLANEOUS
1904.....	\$181 199 114	\$127 997 104	.....	\$36 894 250	\$51 739 635	\$7 902 863	\$944 100	\$347 840	\$770 306 911
1905.....	183 481 645	145 533 271	.....	42 402 270	56 753 970	8 168 152	1 136 864	337 900	789 207 840
1906.....	207 435 097	155 022 461	.....	30 229 345	41 384 088	8 477 125	1 263 140	47 498 490	810 021 316
1907.....	198 116 139	136 709 442	\$11 141 743	35 343 035	64 580 918	8 840 250	1 541 790 (Firemen's Soc. Prot. Child. and Animals)	Included with agri. soc.	968 926 148
1908.....	233 972 852	147 531 310	10 004 795	29 235 900	49 629 028	8 807 806	1 412 355	"	949 192 433
1909.....	231 685 033	151 650 851	15 515 800	35 233 770	50 063 904	9 276 494	2 766 020	"	972 813 286
1910.....	237 690 655	147 410 754	19 983 205	37 888 305	51 188 181	9 867 878	2 566 865	"	1 035 924 687

^a To the left of the "Aggregate" column is indicated the "ownership" of the exempt property. The "Private ownership" column on the left contains all exempt property other than that owned by the federal government, the State or the municipalities. To the right of the "Aggregate" column is the value of exemptions classified as to "use."

Value of real estate exemptions for the whole State of New York, 1911-14

YEAR	FEDERAL	STATE	COUNTY	CITY	TOWN	VILLAGE AND SCHOOL DISTRICT	PRIVATE OWNERSHIP	AGGREGATE ^a
1911.....	\$105 590 849	\$98 902 777	\$28 732 947	\$1 178 791 445	\$2 232 766	\$27 361 275	\$586 272 225	\$2 027 884 284
1912.....	108 027 074	99 991 550	28 337 430	1 195 831 908	2 550 410	26 790 035	602 030 350	2 063 584 827
1913.....	100 747 649	102 535 445	26 781 585	1 386 169 494	4 277 535	27 308 255	629 064 774	2 270 884 737
1914.....	101 579 289	109 934 105	38 038 095	1 430 673 019	11 805 721	30 639 184	654 486 819	2 377 150 232

YEAR	PUBLIC SCHOOLS	SCHOOLS OTHER THAN PUBLIC SCHOOLS	COLLEGES AND UNIVERSITIES	RELIGIOUS	PARSONAGES	CLERGYMEN EXEMPTIONS	CEMETERIES	HOSPITALS	ASYLUMS	ALMSHOUSES
1911.....	\$149 860 700	\$52 352 827	\$75 400 737	\$246 392 200	\$6 034 060	\$1 477 847	\$56 541 599	\$74 563 096	\$59 434 885	\$3 440 797
1912.....	155 186 580	\$7 698 555	71 222 285	249 943 700	0 432 025	1 571 395	\$7 297 260	91 707 315	30 184 990	3 782 500
1913.....	160 910 120	\$4 590 825	77 322 545	257 023 631	8 065 805	1 991 085	63 043 975	110 140 755	25 060 870	4 712 900
1914.....	172 310 862	61 205 232	78 030 611	259 550 933	7 509 855	2 559 023	68 661 411	98 512 320	24 405 850	3 615 297

^a To the left of the "Aggregate" column is indicated the "ownership" of the exempt property. The "Private ownership" column on the left contains all exempt property other than that owned by the federal government, the State or the municipalities. To the right of the "Aggregate" column is the value of exemptions classified as to "use."

Value of real estate exemptions for the whole State of New York, 1911-14 (concluded)

YEAR	FRATERNAL AND BENEVOLENT	MORAL OR MENTAL IMPROVE- MENT	LIBRARIES	HISTORICAL	AGRICUL- TURAL SOCIETIES	EXEMPT FIREMEN	PENSION MONEYS	INDIAN RESERVA- TIONS	PARKS
1911.....	\$11 304 985	\$21 739 345	\$35 010 310	\$4 336 070	\$1 490 250	\$447 338	\$10 314 024	\$802 850	\$522 868 285
1912.....	22 137 985	17 802 415	33 031 065	2 773 845	1 132 050	486 910	10 228 045	798 360	530 588 504
1913.....	28 799 250	26 788 880	38 803 070	2 209 530	959 010	601 310	11 240 558	862 400	700 798 199
1914.....	32 113 205	24 768 860	36 803 010	2 571 220	2 086 450	454 350	12 751 721	792 500	744 591 020

YEAR	LIGHTHOUSES	POST OFFICES	ARMORIES	FORTS	BRIDGES	FIRE DEPARTMENT BUILDINGS	JAILS	DOCKS	MISCEL- LANEOUS
1911.....	\$8 677 400	\$19 418 375	\$20 798 335	\$10 334 300	\$95 158 100	\$12 520 020	\$33 106 600	\$97 817 840	\$306 802 100
1912.....	8 019 600	21 701 800	21 538 010	10 045 800	97 210 600	12 127 070	35 114 460	102 545 775	402 272 428
1913.....	8 439 900	23 491 275	23 338 735	8 217 800	98 762 100	13 391 750	30 663 460	110 690 455	371 878 944
1914.....	8 955 015	25 334 350	24 817 914	8 555 500	108 377 323	10 151 045	30 127 150	177 411 090	343 208 295

Value of real estate exemptions for the whole State of New York, for the year 1915

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGES	PROPERTY OF SCHOOL DISTRICTS	PRIVATE OWNERSHIP	AGGREGATE
1915.....	\$101 291 105	\$109 041 417	\$21 950 677	\$1 584 194 104	\$10 588 832	\$8 359 062	\$25 613 086	\$660 666 720	\$2 521 705 003

EDUCATIONAL

YEAR	Universities, colleges and professional schools other than state normal schools	State normal schools and colleges for training of teachers	Public schools	Schools other than public schools	Schools for deaf, dumb and blind	Schools for feeble-minded	Libraries	History and art	Parks, playgrounds and gardens
1915.....	\$83 485 725	\$7 493 910	\$176 085 601	\$41 529 490	\$5 343 100	\$1 007 514	\$37 641 225	\$8 395 241	\$698 334 324

^a To the left of the "Aggregate" column is indicated the "ownership" of the exempt property. The "Private ownership" column on the left contains all exempt property other than that owned by the federal government, the State or the municipalities. To the right of the "Aggregate" column is the value of exemptions classified as to "use."

Value of real estate exemptions for the whole State of New York for the year 1915 (continued)

YEAR	PROTECTIVE				DEFENSIVE			
	CURATIVE	Fire	Police	Jails, penitentiaries and other places for punishment of crime	Lighthouses	Armories	Fort and army posts	Military reservations and rifle ranges
1915.....	\$2 799 100	\$20 196 055	\$9 107 285	\$36 079 416	\$7 730 700	\$21 861 545	\$16 108 000	\$14 315 400
								\$20 547 875

YEAR	PUBLIC UTILITIES					
	Water systems	Lighting systems	Sewerage systems and disposal plants	Public baths	Public markets	Bridges, docks and ferries
1915.....	\$84 256 916	\$2 283 645	\$72 264 666	\$2 942 155	\$7 229 625	\$279 911 103
						\$139 316 652

Value of real estate exemptions for the whole State of New York for the year 1915 (concluded)

YEAR	ADMINISTRATION BUILDINGS		MISCELLANEOUS				
	Post office buildings	Court house and administration buildings and grounds	Cemeteries	Fish hatcheries and game farms	Indian reservations	Reforested lands	Property purchased with pension money
1915.....	\$25 535 295	\$129 123 524	\$61 556 045	\$89 500	\$927 020	\$50 725	\$11 274 039
							\$19 582 563

Total value of exemptions, total value of real estate and percentage which total value of exemptions is of total assessed value of real estate, New York, 1904-15

YEAR	FEDERAL	STATE	COUNTY	CITY	TOWN	VILLAGE AND SCHOOL DISTRICT	PRIVATE OWNERSHIP	TOTAL VALUE OF EXEMPTIONS	TOTAL ASSESSED VALUE OF REAL ESTATE	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	\$75 816 855	\$69 502 012	\$11 204 010	\$771 520 602	\$13 702 715	\$6 423 970	\$370 644 018	\$1 327 014 082	\$7 051 455 025	18 83
1905	78 166 540	81 915 127	12 993 205	800 059 563	15 010 103	7 222 060	393 985 904	1 380 353 411	7 312 621 452	19 00
1906	85 975 940	83 749 734	16 270 075	860 034 607	15 260 032	7 260 615	415 640 347	1 484 102 350	7 933 057 017	18 71
1907	86 813 440	78 979 348	14 764 575	818 355 740	1 884 590	124 006 387 ^a	445 975 304	1 570 979 300	8 553 268 187	18 37
1908	97 732 540	84 860 768	18 603 575	945 021 801	1 542 205	24 494 425	474 020 173	1 647 184 406	9 117 352 838	18 07
1909	99 010 000	86 153 550	20 205 350	904 502 528	1 411 845	25 390 740	486 978 571	1 713 751 083	9 266 628 484	18 40
1910	86 595 640	87 730 801	19 998 340	1 033 337 355	2 202 358	25 102 942	530 029 301	1 788 095 546	9 639 001 868	18 55
1911	105 590 840	98 902 777	28 732 947	1 178 791 445	2 232 766	27 361 275	586 372 225	2 027 884 284	10 501 501 373	19 20
1912	108 027 074	99 901 550	28 337 420	1 195 831 048	2 550 410	26 790 055	602 056 350	2 063 884 827	10 584 290 188	19 31
1913	100 747 640	102 535 445	26 781 585	1 380 169 404	4 277 535	27 308 255	629 064 774	2 270 884 732	10 960 260 892	20 72
1914	101 579 280	100 934 105	38 038 095	1 430 673 019	11 805 721	30 639 184	654 486 819	2 377 156 232	11 146 271 012 ^b	21 33
1915	101 291 105	109 041 417	21 950 677	1 584 104 104	10 588 832	33 972 128	660 666 780	2 521 705 003	11 328 994 973 ^b	22 26

^a This unusual amount distributed for the most part in subsequent years in the column marked "City." ^b Includes special franchise.

Part 6

**Tables Showing Amount of Property Exempt for Each County
of New York State, 190~~8~~⁹-15**

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Albany county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGES AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VIL- LAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	\$1 099 375	\$22 475 780	\$481 000	\$5 938 796	\$141 435	\$17 000	\$13 030 210	\$44 483 536	\$97 139 619	45 49
1905	2 149 374	26 737 550	318 500	6 046 410	148 000	17 000	14 570 533	50 787 307	98 133 927	51 75
1906	2 149 374	30 494 950	318 500	6 936 133	187 000	.....	14 570 533	55 084 724	101 202 355	54 43
1907	2 149 374	30 876 000	318 150	5 414 035	18 000	1 779 530	13 976 654	55 832 363	104 095 395	53 33
1908	2 149 374	31 001 000	324 150	7 326 035	.....	226 530	13 288 982	56 817 291	109 307 859	51 08
1909	2 149 374	34 556 000	694 150	7 501 725	.....	235 100	13 718 511	60 855 400	111 814 949	54 43
1910	2 149 374	35 141 020	694 150	7 702 525	2 000	270 000	10 128 571	62 088 240	116 757 541	53 18
1911	2 149 374	32 181 920	694 150	8 108 485	3 200	270 350	10 859 007	60 326 486	121 232 300	51 06
1912	2 149 374	32 227 500	694 150	8 121 025	12 000	270 000	10 781 741	60 256 390	124 025 831	50 00
1913	2 149 374	33 207 700	996 350	9 324 300	28 200	235 000	10 730 950	62 731 874	124 995 977	52 09
1914	2 649 374	30 563 320	2 269 350	10 102 300	.....	273 700	18 005 950	69 923 994	134 224 197	52 09
1915	2 660 710	30 000 800	2 378 950	11 451 200	113 900	347 500	20 190 925	73 743 585	140 512 573	52 48

Allegany county

1904	.....	\$12 145	\$55 000	.....	\$243 825	\$63 750	\$831 564	\$1 206 284	\$14 889 060	8 10
1905	.....	12 195	65 000	.....	255 810	133 500	907 087	1 373 632	15 214 134	9 05
1906	.....	13 100	80 000	.....	277 190	52 200	1 030 868	1 402 388	15 679 320	9 33
1907	.....	12 100	85 000	.....	62 000	273 855	1 128 945	1 601 900	16 107 525	9 70
1908	.....	15 595	85 000	.....	16 850	318 365	1 184 798	1 630 608	16 581 345	9 77
1909	.....	15 565	85 000	.....	4 700	327 815	1 246 334	1 679 414	17 158 560	9 70
1910	.....	73 250	85 000	.....	30 900	345 390	1 234 097	1 768 637	17 472 540	10 12
1911	.....	74 350	100 000	.....	25 050	355 235	1 277 284	1 831 900	17 739 934	10 33
1912	.....	82 800	55 000	.....	30 800	348 375	1 269 180	1 786 155	22 869 124	7 81
1913	.....	94 200	81 000	.....	81 925	307 800	1 221 495	1 805 430	24 499 140	7 39
1914	.....	268 335	110 000	.....	476 700	363 150	1 148 026	2 366 211	26 174 102	9 04
1915	.....	127 550	110 000	.....	302 955	550 075	1 510 693	2 601 273	27 367 798	9 50

Broome county

1904	\$150 000	\$1 590 000	\$1 000 000	\$3 234 800	\$114 330	\$12 000	\$1 532 547	\$7 633 677	\$33 783 606	22 60
1905	150 000	1 609 000	1 120 000	3 819 200	179 175	84 020	1 925 466	8 886 861	34 922 879	25 45
1906	150 000	1 688 000	1 050 100	3 817 000	203 405	57 200	1 977 737	8 943 442	35 601 333	25 12
1907	150 000	1 735 000	1 050 000	3 302 800	12 630	692 475	2 136 509	9 079 414	36 317 101	25 00
1908	150 000	1 740 000	1 080 000	3 310 450	12 500	352 770	2 376 018	9 021 738	36 950 049	24 42

Broome county (concluded)

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS AND SCHOOL DISTRICTS	PROPERTY OF VILLAGES AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VIL- LAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1909	\$150 000	\$1 240 000	\$1 100 000	\$3 853 200	\$6 030	\$365 450	\$2 263 138	\$8 977 818	\$37 456 180	23 97
1910	150 000	1 740 000	1 100 000	3 669 450	14 850	369 250	2 444 531	9 488 081	38 216 764	24 83
1911	150 000	1 740 000	1 000 000	3 735 050	3 500	262 950	2 280 950	9 172 450	39 059 952	23 48
1912	150 000	1 740 000	1 050 000	3 552 450	34 900	347 100	2 525 030	9 379 470	47 731 529	19 69
1913	150 000	1 754 300	1 050 000	3 783 350	180 900	243 900	2 781 142	9 943 592	49 895 016	19 93
1914	150 000	254 300	1 000 000	4 010 175	237 440	745 900	2 274 452	8 672 267	52 117 300	16 64
1915	150 000	1 754 300	1 030 000	3 714 650	106 040	672 595	3 031 331	10 458 916	55 569 316	18 82
Cattaraugus county										
1904	\$107 700	\$40 100	\$111 640	\$341 287	\$118 710	\$46 600	\$905 403	\$1 061 630	\$23 614 576	8 21
1905	.....	70 150	111 640	322 287	326 029	32 300	1 132 745	1 096 631	23 781 164	8 40
1906	.....	6 358	112 000	328 587	328 582	38 800	1 137 054	2 034 381	23 435 721	8 23
1907	.....	42 358	140 000	326 150	30 025	598 360	1 182 855	2 130 799	21 373 998	8 55
1908	.....	56 000	140 000	322 150	45 600	391 252	1 102 927	2 208 109	21 756 763	8 58
1909	28 000	131 960	140 000	324 150	43 800	322 275	1 271 202	2 581 477	26 258 614	9 82
1910	30 000	60 000	140 000	327 650	40 200	425 075	1 520 024	2 780 774	26 650 891	10 43
1911	30 000	60 000	140 000	325 650	50 750	425 075	1 601 240	2 840 824	27 376 142	10 40
1912	70 000	55 000	140 000	325 650	70 000	413 045	1 615 000	2 880 590	33 970 457	8 50
1913	70 000	126 060	140 000	412 800	50 150	301 715	1 459 045	2 498 710	38 147 866	6 55
1914	70 000	72 180	140 000	412 800	226 725	286 010	1 654 077	3 463 172	43 366 948	7 00
1915	70 000	72 180	174 000	1 022 900	337 930	389 700	1 864 107	3 930 817	44 319 102	8 87
Cayuga county										
1904	\$101 200	\$1 401 900	\$160 000	\$1 083 500	\$102 050	\$18 100	\$2 204 168	\$5 250 918	\$32 326 307	16 24
1905	126 000	1 402 360	180 000	1 109 500	190 850	17 100	2 413 397	5 439 207	32 688 666	16 64
1906	126 000	1 410 025	183 000	1 109 500	248 450	12 800	2 470 079	5 500 345	33 963 913	16 37
1907	101 500	1 402 230	183 000	1 095 000	1 550	575 000	2 635 867	5 573 597	34 868 827	15 98
1908	102 000	1 439 980	183 000	1 101 500	1 550	224 500	2 823 320	5 955 859	35 462 642	16 79
1909	101 500	1 405 885	180 000	1 137 500	1 000	302 800	2 963 050	6 061 735	35 845 177	16 99
1910	103 050	1 400 000	160 000	616 200	21 125	213 300	2 975 151	5 488 826	36 323 417	15 11
1911	102 400	1 440 000	180 000	789 300	18 105	223 575	3 139 174	5 802 554	40 002 527	14 73
1912	102 400	1 445 110	180 000	860 400	24 325	212 275	2 976 200	5 800 710	44 818 496	12 96

PROPERTY EXEMPT FROM TAXATION

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1913	132 500	1 440 000	180 000	807 775	13 400	108 550	2 573 860	5 316 085	46 707 952	11 37
1914	137 000	1 240 000	183 000	838 520	33 680	208 810	2 974 992	5 636 402	47 627 833	11 83
1915	135 000	1 442 210	183 000	841 040	79 080	203 400	3 216 761	6 210 491	51 171 514	12 14
Chautauqua county										
1904	\$213 500	\$244 585	\$177 000	\$1 130 300	\$308 695	\$272 300	\$362 480	\$4 708 860	\$39 393 769	11 95
1905	213 500	254 984	184 000	1 134 800	312 050	251 300	2 435 544	4 786 178	40 132 111	11 93
1906	213 000	302 945	84 000	1 174 800	324 750	248 300	2 509 114	4 916 909	41 519 609	11 84
1907	213 000	302 269	76 000	1 034 950	81 410	250 885	2 900 080	5 858 000	43 777 933	13 38
1908	213 000	302 268	124 000	1 869 500	6 390	624 745	2 986 345	6 144 248	45 477 371	13 51
1909	213 050	232 023	134 000	1 854 500	3 450	625 545	3 177 093	6 499 771	46 871 510	13 87
1910	213 000	230 200	274 000	1 937 325	14 073	149 780	3 149 780	6 472 480	49 066 342	13 19
1911	213 000	232 600	270 000	1 899 590	15 225	616 865	3 359 044	6 066 284	51 615 104	13 80
1912	163 800	235 000	270 000	2 108 590	34 700	677 740	3 264 715	6 754 513	62 060 744	10 25
1913	163 800	232 000	268 000	2 043 195	39 000	725 025	3 362 805	6 834 425	66 086 041	9 25
1914	171 595	51 646	293 500	1 641 060	153 775	1 039 590	4 435 224	7 786 960	73 340 955	9 25
1915	171 595	240 600	267 500	2 177 800	286 820	869 640	3 202 690	7 216 095	78 604 486	9 18
Chemung county										
1904	\$180 000	\$1 575 000	\$162 000	\$1 068 000	\$88 580	\$22 000	\$1 826 106	\$4 921 686	\$24 488 980	20 10
1905	180 000	1 575 610	172 300	1 059 500	90 080	50 600	1 846 107	4 975 097	25 056 459	19 86
1906	180 000	1 576 050	182 700	1 045 500	97 835	61 100	2 116 868	5 160 053	25 827 263	19 08
1907	180 000	1 575 000	180 000	327 500	.....	787 855	2 019 260	5 078 624	26 380 855	19 25
1908	180 000	1 575 450	190 000	1 059 500	.....	158 255	2 097 765	5 272 970	26 541 760	19 87
1909	180 000	1 575 000	191 500	1 059 500	.....	174 080	2 263 423	5 443 503	27 108 651	20 01
1910	180 000	1 625 000	191 500	978 500	.....	172 430	2 493 878	5 535 708	27 872 767	19 93
1911	250 000	2 080 000	257 000	1 288 000	13 500	170 080	3 558 803	7 626 383	28 941 090	26 35
1912	250 000	2 580 000	213 000	1 288 000	3 700	68 060	3 082 840	7 485 600	33 064 610	23 04
1913	250 000	2 580 000	213 000	1 363 000	3 500	59 510	3 190 975	7 626 985	37 109 463	20 50
1914	250 000	2 580 300	267 300	1 426 000	3 100	177 090	3 484 100	8 187 980	38 775 942	21 12
1915	250 000	3 580 000	162 000	1 209 800	38 505	1 075 465	3 553 635	9 869 405	42 039 894	23 48
Chemango county										
1904	.....	\$252 600	\$88 000	.....	\$190 320	\$86 850	\$695 081	\$1 312 851	\$14 971 720	8 77
1905	.....	302 225	76 500	.....	211 555	117 150	1 024 900	1 732 330	15 200 386	11 40
1906	.....	4 600	78 500	.....	322 325	118 050	1 354 814	1 778 289	15 236 999	11 67
1907	.....	320 320	76 500	.....	54 000	299 840	696 786	1 447 446	15 382 729	9 41
1908	.....	325 260	81 500	.....	15 500	305 165	995 993	1 723 418	15 559 309	11 08
1909	.....	330 000	76 500	.....	3 000	275 490	1 030 797	1 715 787	15 788 960	10 89
1910	.....	335 000	76 500	.....	13 700	282 090	1 094 509	1 801 799	15 848 525	11 38
1911	.....	340 000	76 500	.....	3 550	311 445	1 074 165	1 805 660	15 951 270	11 32
1912	.....	340 000	76 500	.....	22 950	301 975	1 024 880	1 766 305	18 901 068	9 35
1913	.....	360 000	76 500	.....	39 450	306 250	1 100 730	1 972 930	18 992 389	10 39
1914	.....	370 875	76 500	.....	94 475	409 645	1 102 116	2 053 611	19 745 518	10 40
1915	.....	370 050	84 500	.....	126 325	346 286	1 110 962	2 136 023	20 979 505	10 18

1012 20 000 310 000 73 250 430 500 10 600 175 050 1 182 005 2 202 005 17 813 730 12 30
1013 20 000 310 000 83 250 448 400 23 700 112 905 1 147 105 2 145 420 17 035 637 11 92
1014 20 000 308 000 99 750 451 500 41 735 151 650 1 141 760 2 214 404 10 07 870 11 61
1015 50 000 308 000 179 750 256 100 56 900 176 300 1 097 559 2 124 669 10 805 432 10 68

Delaware county

1004¹ \$30 000 \$49 000 \$566 000 \$104 755 \$171 725 \$16 450 \$304 130 \$771 315 \$13 519 472 5 71
1005 45 000 45 000 575 500 428 280 107 885 25 300 345 350 523 550 13 774 286 3 80
1006 30 000 40 700 576 000 493 435 107 885 217 885 606 470 915 035 14 301 028 0 38
1007 30 000 40 700 317 500 463 435 11 000 226 135 320 445 839 780 14 011 984 7 19
1008 30 000 40 700 508 000 15 975 379 835 619 099 1 003 904 14 794 125 7 77
1009 40 000 40 000 373 500 23 200 20 750 416 135 616 470 1 158 355 14 910 385 7 33
1010 40 000 40 000 627 700 46 250 18 250 351 045 627 831 1 102 120 15 031 052 3 72
1011 40 000 40 000 710 500 35 750 19 700 391 825 435 540 863 040 21 578 853 3 40
1012 40 000 40 000 705 600 27 500 37 500 391 825 435 540 1 202 805 23 238 000 5 40
1013 40 000 40 000 705 600 27 500 37 500 391 825 435 540 1 178 102 23 419 459 3 07
1014 40 000 40 000 705 600 27 500 37 500 391 825 435 540 1 340 050 26 379 614 3 07
1015 40 000 40 000 705 600 27 500 37 500 391 825 435 540 1 340 050 26 379 614 3 07

Dutchess county

1004 \$3 400 777 \$425 000 \$566 000 \$104 755 \$171 725 \$16 450 \$304 130 \$771 315 \$13 519 472 5 71
1005 3 380 777 275 000 575 500 428 280 107 885 25 300 345 350 523 550 13 774 286 3 80
1006 3 406 248 275 000 576 000 493 435 110 000 217 885 606 470 915 035 14 301 028 0 38
1007 3 531 270 275 000 317 500 463 435 110 000 226 135 320 445 839 780 14 011 984 7 19
1008 4 032 555 275 000 508 000 15 975 487 300 6 111 194 6 111 194 11 648 524 44 576 801 26 13
1009 4 122 306 275 000 373 500 23 200 480 950 6 104 784 6 104 784 11 734 240 45 491 993 28 77
1010 3 071 906 275 000 627 700 46 250 490 850 6 037 591 6 037 591 11 245 187 53 063 308 21 19
1011 4 164 306 275 000 710 500 35 750 597 500 6 494 697 6 494 697 12 064 953 55 001 435 21 94
1012 4 458 820 275 000 705 600 27 500 524 800 6 107 420 6 107 420 12 154 140 59 631 163 20 38
1013 3 694 160 275 000 705 600 27 500 398 000 5 980 495 5 980 495 11 352 955 67 710 138 16 78
1014 4 654 176 275 000 705 600 27 500 398 000 5 980 495 5 980 495 13 806 687 71 212 649 19 51
1015 4 870 066 275 000 705 600 27 500 449 850 6 630 881 6 630 881 14 083 503 76 340 441 18 45

Erie county

1004 \$4 350 885 \$1 090 515 \$16 442 625 \$283 560 \$283 560 \$240 000 \$15 794 966 \$45 120 411 \$301 756 522 14 95
1005 4 792 540 1 890 515 16 286 430 400 350 400 350 129 800 16 122 276 46 196 668 306 814 760 15 06
1006 4 953 160 1 090 515 15 583 070 428 300 428 300 140 800 18 075 426 46 839 640 311 639 045 15 03
1007 5 178 825 1 124 515 12 290 325 49 200 49 200 5 940 435 20 225 821 53 209 395 334 960 635 15 30
1008 5 702 255 1 209 515 18 180 665 48 800 48 800 650 575 22 176 903 54 945 268 355 009 774 15 42
1009 5 720 495 1 174 515 18 520 615 28 850 28 850 700 375 22 475 842 54 755 017 361 844 726 15 43
1010 5 586 455 1 107 515 20 130 955 64 100 64 100 700 375 22 475 842 54 755 017 361 844 726 15 43
1011 5 606 455 2 826 402 20 044 735 77 650 77 650 722 850 22 470 201 59 153 128 373 937 834 15 82
1012 5 403 930 2 841 960 18 113 370 116 200 116 200 532 550 24 039 330 58 392 340 412 695 053 14 15
1013 5 518 775 1 254 820 19 378 355 135 125 135 125 631 975 24 069 685 58 392 340 412 695 053 14 15
1014 5 964 765 1 303 857 21 182 045 931 025 931 025 26 342 230 63 109 772 469 029 782 13 46
1015 6 171 310 1 262 817 27 119 994 228 075 228 075 903 140 26 972 744 70 864 190 519 664 521 13 64

¹ No report for 1904.

Essex county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	\$50 000	\$20 000	.....	\$101 195	\$22 100	\$530 047	\$723 342	\$10 623 322	6 81
1905	50 000	23 000	.....	131 575	28 350	641 059	881 484	10 803 005	8 16
1906	6 500	22 000	.....	103 775	34 500	571 011	814 786	11 096 104	7 34
1907	7 000	12 000	.....	104 550	173 750	571 823	881 023	11 493 314	7 67
1908	75 000	12 000	.....	26 475	148 000	578 220	846 095	11 073 311	7 25
1909	4 000	8 500	.....	3 950	200 025	640 992	932 407	11 816 205	7 89
1910	100 000	7 000	.....	39 750	185 575	488 534	827 359	11 984 422	6 90
1911	6 500	.....	.....	33 350	144 050	437 640	771 040	12 251 585	6 29
1912	53 000	.....	.....	38 550	153 825	374 200	780 075	17 828 478	4 38
1913	15 000	.....	.....	41 350	170 795	602 865	808 010	20 026 777	4 33
1914	221 220	140 000	.....	160 515	215 300	711 664	1 463 999	22 098 787	6 62
1915	318 000	110 000	.....	238 815	242 385	786 837	1 705 637	26 737 251	6 38

Franklin county

1904	.....	\$208 505	\$60 000	.....	\$123 460	\$13 550	\$444 718	\$866 233	\$10 967 556	7 90
1905	.....	248 505	58 000	.....	128 105	21 550	370 465	875 625	11 233 886	7 79
1906	.....	168 505	78 000	.....	170 230	21 000	419 005	845 831	11 423 525	7 58
1907	.....	20 000	70 000	.....	87 000	175 505	516 512	840 317	11 056 281	7 29
1908	.....	68 000	78 000	.....	13 320	173 255	331 380	683 055	11 821 666	5 76
1909	.....	107 928	58 000	.....	14 400	162 285	309 130	741 747	11 653 505	6 36
1910	.....	68 000	58 000	.....	18 400	160 000	531 836	867 156	12 061 905	7 19
1911	.....	57 500	58 000	.....	30 900	162 375	616 815	918 590	12 235 869	7 51
1912	.....	60 000	58 000	.....	45 100	163 825	624 055	982 275	17 279 339	5 70
1913	.....	60 000	58 000	.....	45 100	211 010	579 360	993 470	17 871 817	5 56
1914	.....	60 000	58 000	.....	134 165	248 795	613 575	1 182 535	18 772 463	6 30
1915	.....	60 000	60 000	.....	220 350	233 185	588 521	1 240 056	20 419 203	6 07

Fulton county

1904	.....	.....	\$54 000	\$275 200	\$32 645	\$100	\$838 081	\$1 228 926	\$13 117 512	9 36
1905	.....	.....	60 000	374 200	49 045	1 100	873 951	1 409 426	13 215 501	10 67
1906	.....	40 680	67 000	348 700	49 195	.....	862 817	1 148 392	13 435 778	8 55
1907	.....	66 165	97 000	117 000	.....	279 220	872 702	1 481 087	13 876 048	10 68
1908	.....	63 000	117 000	404 800	.....	40 445	990 987	1 640 970	14 119 227	11 74
1909	.....	30 000	35 000	382 900	.....	43 330	1 087 175	1 673 725	14 347 904	11 67

PROPERTY EXEMPT FROM TAXATION

211

1010	63 000	65 000	67 000	384 500	1 373	48 525	1 052 320	1 681 727	14 086 370	11 22
1011	88 000	75 000	95 000	671 800	173	52 405	1 313 514	2 205 082	15 553 778	14 76
1012	88 000	75 000	35 000	41 500	400	41 500	1 134 080	2 244 080	19 706 982	11 34
1013	88 000	50 000	113 000	719 000	1 100	60 545	1 405 435	2 407 080	20 450 680	12 22
1014	175 000	75 140	108 000	683 800	58 200	53 395	1 403 485	2 557 020	21 850 395	11 70
1015	175 000	75 000	133 000	693 300	23 210	55 175	1 457 415	2 612 100	22 130 117	11 80

Genesee county

1004	.....	\$565 000	\$210 000	.....	\$359 175	\$221 500	\$1 672 656	\$2 908 331	\$20 876 888	14 36
1005	.....	500 000	210 000	.....	381 925	297 700	1 903 125	3 352 750	20 988 113	15 97
1006	.....	500 000	213 000	.....	371 625	348 400	1 924 985	3 358 410	21 457 824	15 05
1007	.....	500 000	210 000	.....	11 500	727 275	2 210 635	3 659 410	22 241 015	10 45
1008	.....	500 000	205 000	.....	14 100	673 525	2 282 735	3 735 360	23 108 139	10 16
1009	\$15 000	500 000	160 000	.....	6 500	698 975	2 527 855	3 908 330	23 952 875	16 32
1010	15 000	54 500	154 500	.....	23 400	724 525	2 369 585	3 686 910	24 608 867	14 98
1011	15 000	500 000	214 500	.....	15 250	721 025	2 456 135	3 921 910	25 231 860	15 54
1012	15 000	500 000	214 500	.....	23 900	1 124 925	2 490 335	4 308 660	29 943 797	14 59
1013	15 000	500 000	160 000	.....	28 400	1 062 600	2 761 035	4 527 035	31 659 542	14 31
1014	15 000	500 000	210 500	.....	822 150	432 960	2 707 450	4 694 060	32 702 877	14 35
1015	15 000	500 325	210 500	\$855 500	199 315	281 360	2 805 110	4 933 110	38 385 357	12 85

Greene county

1004	.....	\$35 000	\$24 000	.....	\$161 500	\$68 700	\$113 060	\$702 260	\$12 009 725	6 596
1005	.....	35 000	34 000	.....	166 075	89 200	237 601	834 896	11 970 737	6 974
1006	.....	30 400	37 000	.....	175 850	102 600	487 935	850 785	12 059 723	6 943
1007	.....	30 000	35 000	.....	.....	208 650	487 470	887 450	12 313 768	7 207
1008	.....	30 000	60 000	.....	.....	327 000	568 611	985 071	12 454 735	8 910
1009	.....	30 000	146 000	.....	.....	323 200	568 616	1 099 800	12 516 303	8 787
1010	.....	30 000	160 000	.....	14 300	302 400	582 011	1 072 156	12 566 617	8 702
1011	.....	35 000	160 000	.....	13 200	305 250	565 256	1 098 045	12 658 640	8 523
1012	.....	35 000	160 000	.....	13 200	273 250	565 475	1 098 045	12 658 640	8 523
1013	.....	40 000	160 000	.....	30 000	273 250	565 475	1 098 045	12 658 640	7 085
1014	.....	45 500	160 000	.....	269 410	338 450	565 994	1 376 354	10 911 010	8 137
1015	.....	44 500	160 000	.....	234 310	338 500	613 344	1 391 634	19 236 529	7 231

Hamilton county

1004	.....	.....	\$12 000	.....	\$17 200	.....	\$22 482	\$51 682	\$3 612 894	1 43
1005	.....	.....	18 000	.....	26 650	.....	25 375	70 025	3 787 710	1 85
1006	.....	.....	18 000	.....	24 050	.....	28 641	70 691	3 846 656	1 84
1007	.....	.....	18 000	.....	800	.....	24 341	73 266	3 028 250	1 86
1008	.....	.....	18 000	.....	2 003	\$30 125	27 061	78 551	3 070 503	1 98
1009	.....	.....	18 000	.....	1 850	30 850	27 061	78 551	4 030 575	2 84
1010	.....	.....	19 000	.....	4 550	46 450	30 850	114 555	4 258 108	1 85
1011	.....	.....	19 000	.....	25 250	46 450	30 850	78 855	4 560 112	2 07
1012	.....	.....	19 000	.....	7 050	32 925	35 040	94 615	5 613 930	1 37
1013	.....	.....	20 000	.....	2 300	27 030	28 870	77 200	6 072 244	1 48
1014	.....	.....	.....	.....	3 500	31 930	34 165	80 595	6 528 225	1 29
1015	.....	.....	21 000	.....	44 350	20 735	19 260	84 345	6 709 063	2 02

Herkimer county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VIL- LAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	\$85 000	\$100 000	\$267 000	\$300 825	\$330 000	\$941 119	\$2 032 944	\$24 886 948	8 17
1905	318 000	100 000	276 000	274 200	386 500	1 016 264	2 370 064	25 235 067	9 40
1906	253 000	104 700	220 000	204 110	344 500	1 154 279	2 370 589	25 482 388	9 30
1907	552 500	110 000	276 000	366 200	370 662	1 068 421	2 752 783	25 631 616	10 74
1908	353 000	116 000	276 000	2 100	780 985	1 173 227	2 701 312	26 358 463	10 25
1909	353 000	107 000	276 000	4 000	794 885	1 283 011	2 817 806	26 980 667	10 44
1910	353 000	107 000	256 500	42 950	773 450	1 272 805	2 804 805	28 778 481	9 75
1911	350 000	150 000	256 500	18 450	830 950	1 402 640	3 008 540	29 391 178	10 25
1912	379 025	165 000	276 500	39 700	687 525	1 440 395	2 988 145	41 005 729	7 20
1913	450 000	165 000	262 500	40 000	979 425	1 705 975	3 602 900	40 684 123	8 86
1914	470 230	165 000	276 500	209 300	1 184 955	1 660 661	3 966 736	43 000 732	9 22
1915	1 352 585	210 000	281 100	363 340	1 142 455	1 959 796	5 309 276	45 848 213	11 58

Jefferson county

1904	\$507 500	\$50 000	\$127 000	\$759 100	\$324 275	\$113 300	\$1 918 152	\$3 799 367	\$37 916 696	10 0
1905	632 500	50 000	195 000	1 050 500	328 235	144 400	2 036 474	4 437 109	39 334 641	11 22
1906	907 500	55 600	195 000	945 000	398 300	105 700	2 302 061	4 909 221	40 896 106	12 08
1907	929 500	51 600	245 000	645 500	75 800	753 500	2 503 781	5 184 761	42 122 796	12 30
1908	1 159 100	79 000	255 000	1 530 500	37 400	550 480	2 296 427	6 307 907	42 741 760	14 71
1909	2 109 500	79 000	225 000	1 330 500	52 500	559 185	2 543 332	6 880 017	43 154 423	15 96
1910	2 082 800	96 600	215 000	1 328 500	73 100	507 407	2 478 950	6 782 357	43 975 683	15 46
1911	1 580 000	88 100	275 000	1 335 500	35 600	395 825	2 663 495	5 854 495	44 376 550	14 62
1912	1 957 000	86 600	285 000	1 303 800	64 700	355 825	2 663 495	5 854 495	49 381 978	11 86
1913	1 114 500	79 000	225 000	1 325 300	65 500	480 100	3 639 065	6 925 765	49 051 183	12 16
1914	1 115 300	82 800	310 000	1 325 300	281 150	469 975	3 248 220	6 832 565	50 007 442	13 62
1915	1 017 000	98 700	341 500	1 530 300	345 900	512 995	3 249 300	7 095 695	53 496 904	13 26

Lewis county

1904	.....	\$3 100	\$62 000	.....	\$121 075	\$50 150	\$335 595	\$380 830	\$9 259 237	6 27
1905	.....	3 316	62 000	.....	134 410	53 400	381 894	600 534	9 253 014	6 28
1906	.....	3 316	82 000	.....	130 860	53 000	326 814	600 534	9 253 014	6 28
1907	.....	1 670	80 150	.....	23 050	164 680	247 668	517 158	9 758 046	5 30
1908	.....	920	80 000	.....	23 650	220 425	277 965	570 060	9 872 954	5 87
1909	.....	62 000	.....	.....	22 050	152 640	361 250	597 940	9 961 905	6 00

1910	.....	68 000	.....	25 650	177 155	385 987	656 792	10 048 430	6 54
1911	.....	68 000	.....	26 523	163 375	351 980	609 878	10 257 113	5 95
1912	.....	68 000	.....	24 650	149 995	332 985	575 630	11 061 432	4 81
1913	.....	68 155	.....	87 550	103 625	301 935	563 385	12 978 587	4 34
1914	.....	68 153	.....	145 500	113 875	378 719	707 717	13 334 869	5 31
1915	.....	72 000	.....	108 065	181 925	373 770	737 230	13 588 386	5 43
Livingston county									
1904	.....	\$100 000	.....	\$199 350	\$140 400	\$825 175	\$2 270 824	\$24 074 017	9 43
1905	.....	100 000	.....	230 050	200 000	844 020	2 394 887	24 230 077	9 88
1906	.....	123 400	.....	243 425	193 000	871 712	2 475 837	24 511 707	10 10
1907	.....	120 000	.....	3 400	821 525	848 760	2 512 002	25 109 311	9 98
1908	.....	130 000	.....	17 500	738 050	781 100	1 788 510	25 318 706	7 06
1909	.....	120 000	.....	3 000	577 925	882 755	2 000 880	25 545 458	7 90
1910	.....	120 000	.....	26 900	622 075	977 448	2 143 023	26 001 593	8 24
1911	.....	120 000	.....	19 000	616 200	890 547	2 003 007	26 018 257	7 75
1912	.....	120 000	.....	59 400	581 725	1 025 425	2 803 150	29 920 422	7 36
1913	.....	120 000	.....	46 950	674 800	1 063 420	2 321 770	30 593 400	7 59
1914	.....	145 000	.....	149 430	702 200	1 073 685	2 489 915	31 340 374	7 94
1915	.....	145 000	.....	149 555	731 845	1 066 082	2 512 082	32 342 666	7 77

Madison county

1904	.....	\$228 800	.....	\$197 775	\$158 800	\$1 238 457	\$1 070 837	\$18 212 423	10 82
1905	.....	220 400	.....	198 105	185 700	1 233 705	2 045 522	18 212 830	11 10
1906	.....	230 600	.....	204 305	172 000	1 405 736	2 228 076	18 312 912	12 17
1907	.....	230 600	.....	15 400	439 355	1 456 754	2 419 144	18 758 865	12 90
1908	.....	293 700	.....	15 400	381 005	1 456 050	2 402 100	10 008 502	12 64
1909	.....	306 900	.....	16 000	351 005	1 511 152	2 288 957	10 235 760	11 00
1910	.....	307 000	.....	16 000	355 025	1 444 352	2 439 307	10 436 107	12 55
1911	.....	311 000	.....	18 400	357 805	1 592 670	2 656 215	10 538 702	12 60
1912	.....	307 800	.....	10 100	362 755	1 637 085	2 657 810	21 432 250	12 41
1913	.....	312 800	.....	6 600	371 260	1 666 105	2 666 845	22 206 095	12 14
1914	.....	331 600	.....	101 700	997 755	1 058 666	2 866 556	22 907 952	12 51
1915	.....	331 600	.....	85 150	415 440	1 085 610	2 958 735	24 002 884	12 33

Monroe county

1904	.....	\$3 656 725	.....	\$302 500	\$83 600	\$7 991 839	\$14 729 314	\$141 920 374	10 38
1905	.....	4 612 441	.....	309 400	89 550	8 612 076	10 602 767	156 618 531	10 66
1906	.....	5 147 233	.....	293 750	96 350	8 883 124	17 633 507	165 665 161	10 64
1907	.....	3 073 671	.....	10 900	2 497 557	9 225 174	18 061 977	176 476 947	10 23
1908	.....	5 205 550	.....	12 100	463 600	11 623 964	20 964 314	184 251 076	11 38
1909	.....	5 215 450	.....	6 000	454 350	11 805 154	21 224 104	180 745 277	11 19
1910	.....	5 325 350	.....	59 950	451 950	11 532 743	21 367 963	201 357 499	10 61
1911	.....	5 325 350	.....	43 800	477 450	11 305 811	21 158 031	213 437 717	9 91
1912	.....	5 822 325	.....	47 750	477 725	12 249 305	22 303 530	248 904 218	8 96
1913	.....	5 016 500	.....	7 750	534 100	13 363 550	23 683 725	277 610 908	8 53
1914	.....	6 295 450	.....	109 300	621 100	13 801 349	24 367 099	300 718 343	8 10
1915	.....	7 282 800	.....	210 500	808 400	15 589 249	28 820 199	328 236 354	8 78

Montgomery county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VILLAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	.....	\$ 171 770	\$70 250	\$266 100	\$173 750	\$10 000	\$965 755	\$1 657 625	\$24 313 740	6 82
1905	.....	1 471 700	75 000	328 800	188 850	17 000	1 171 545	3 252 895	24 414 063	13 32
1906	.....	1 471 770	55 000	314 600	175 250	14 000	1 298 000	3 329 220	24 810 727	13 42
1907	.....	1 406 270	168 000	66 600	20 100	444 850	1 238 795	3 344 615	25 205 967	13 24
1908	\$10 400	1 182 870	93 500	321 100	18 000	171 450	1 128 280	2 925 600	25 783 728	11 35
1909	10 000	1 420 000	126 000	321 100	.....	95 350	969 280	2 941 730	26 058 240	11 29
1910	10 000	1 491 000	60 000	321 100	2 000	114 350	1 123 765	3 122 515	26 046 067	11 72
1911	50 000	1 493 000	80 000	331 100	2 000	160 950	1 447 980	3 564 730	27 157 132	12 13
1912	50 000	1 866 300	80 000	244 900	5 800	164 980	1 610 710	4 022 690	33 159 313	12 13
1913	50 000	1 426 000	148 000	350 350	4 000	159 375	1 806 620	3 950 345	33 081 876	11 73
1914	50 000	1 546 626	150 000	378 600	8 200	186 800	1 698 410	4 018 636	36 812 052	10 92
1915	50 000	1 573 815	153 000	370 200	100 350	192 450	1 722 415	4 162 230	39 974 112	10 41

Nassau county

1904	.....	\$10 000	.....	.....	\$220 755	\$71 450	\$3 646 135	\$4 448 340	\$27 880 300	16 13
1905	.....	10 000	.....	.....	718 500	90 300	3 627 090	4 040 790	28 622 158	10 11
1906	\$900	10 000	200 000	.....	735 500	197 250	3 943 250	5 086 900	32 880 338	13 85
1907	900	10 000	275 000	.....	58 700	1 277 500	3 777 090	5 399 340	39 837 915	13 55
1908	900	10 000	275 000	.....	87 500	1 271 900	4 075 000	5 320 960	41 505 913	12 51
1909	900	10 000	200 000	.....	184 800	1 275 000	4 179 205	5 742 105	40 601 885	12 51
1910	900	10 000	200 000	.....	132 300	1 327 500	4 350 895	6 083 395	85 072 882	7 15
1911	900	11 000	200 000	.....	164 800	1 613 500	4 520 865	6 629 065	89 401 173	7 41
1912	900	.....	200 000	.....	179 500	1 613 500	4 620 405	5 924 305	137 582 244	4 31
1913	.....	12 400	200 000	.....	173 505	2 315 900	4 793 600	7 550 325	157 683 449	4 50
1914	900	.....	200 000	.....	482 900	2 358 405	4 990 390	7 550 325	174 630 061	4 33
1915	.....	12 400	186 100	.....	.....	.....	.....	.....	192 750 400	4 17

Greater New York

1904	\$60 314 000	\$4 503 595	\$350 000	\$708 602 765	.....	.....	\$233 468 054	\$1 007 238 414	\$5 015 463 779	20 08
1905	61 220 200	3 731 105	435 000	734 970 897	.....	.....	238 730 688	1 039 171 480	5 221 582 301	19 00
1906	62 350 200	3 654 575	3 811 400	794 288 985	.....	.....	253 653 172	1 117 842 812	5 738 487 245	20 54
1907	59 883 700	2 184 750	476 000	770 534 020	.....	\$78 081 300	272 851 763	1 184 947 833	6 240 500 602	18 97
1908	60 470 300	2 090 150	3 284 400	872 656 230	.....	.....	263 894 368	1 241 604 448	6 722 415 789	18 47
1909	65 762 200	2 074 650	3 478 750	919 479 390	.....	.....	300 515 941	1 201 310 931	6 807 179 704	18 97

1910	60 740 800	3 353 500	3 478 750	956 692 410	.....	.....	335 071 879	1 359 337 339	7 044 192 674	19 30
1911	73 940 700	15 002 800	10 105 400	1 097 996 290	.....	.....	378 570 269	1 576 215 459	7 858 840 164	20 06
1912	75 830 300	16 145 100	9 199 500	1 114 496 583	.....	.....	389 651 206	1 605 322 889	7 540 418 779	21 29
1913	66 121 900	18 038 050	7 783 300	1 293 923 799	.....	.....	499 533 424	1 706 000 383	7 501 076 209	23 75
1914	69 072 850	18 045 850	18 886 900	1 336 571 555	.....	.....	439 007 018	1 872 184 773	7 517 594 300	24 90
1915	67 129 400	5 077 980	1 369 500	1 474 217 240	.....	.....	148 786 513	1 966 580 633	7 452 145 662	26 39

Niagara county

1904	\$114 000	\$1 021 740	\$77 500	\$1 160 500	.....	.....	\$1 092 053	\$5 633 493	\$47 297 831	11 01
1905	119 000	1 520 555	77 300	1 691 350	.....	.....	2 358 612	6 953 867	48 287 857	12 06
1906	399 000	2 513 000	77 300	1 872 850	.....	.....	2 852 931	7 113 737	50 778 539	13 50
1907	412 000	1 821 856	84 300	1 873 000	.....	.....	3 500 000	8 445 174	52 849 049	13 58
1908	514 800	2 661 000	97 300	1 768 400	.....	.....	3 500 000	8 358 543	58 780 642	14 31
1909	726 800	2 660 000	103 000	1 789 500	.....	.....	3 778 000	9 079 599	64 245 335	14 41
1910	726 800	2 660 000	103 000	1 789 500	.....	.....	3 778 000	9 079 599	64 245 335	14 41
1911	726 800	2 660 000	103 000	1 789 500	.....	.....	3 778 000	9 079 599	64 245 335	14 41
1912	731 800	2 100 000	122 200	1 974 650	.....	.....	4 067 900	10 801 867	95 938 537	16 00
1913	742 800	2 115 195	124 000	1 994 780	.....	.....	4 215 978	10 184 743	100 005 635	17 06
1914	430 000	2 509 386	235 500	2 317 380	.....	.....	4 215 978	10 184 743	100 005 635	17 06
1915	777 800	2 133 540	42 000	2 310 773	.....	.....	4 215 978	10 184 743	100 005 635	17 06

Oneida county

1904	\$408 000	\$2 337 490	\$260 000	\$1 420 403	.....	.....	\$4 037 343	\$9 701 248	\$55 387 444	17 68
1905	408 000	2 338 025	260 000	1 536 005	.....	.....	5 076 383	10 057 278	57 355 666	17 47
1906	510 000	2 267 105	477 000	1 595 430	.....	.....	5 187 001	10 400 231	59 602 914	17 45
1907	510 000	2 241 025	1 137 000	1 830 880	.....	.....	5 567 270	11 088 279	61 661 645	17 08
1908	510 000	2 250 125	1 087 000	1 397 650	.....	.....	5 609 250	11 213 735	65 645 125	17 07
1909	510 000	2 258 315	1 132 000	1 421 230	.....	.....	5 876 700	11 878 950	66 813 085	18 59
1910	510 000	2 334 100	1 182 000	1 596 180	.....	.....	5 948 215	12 416 335	73 717 118	16 84
1911	510 000	2 442 250	1 332 000	1 721 900	.....	.....	6 662 730	12 355 455	76 838 514	16 08
1912	549 000	2 189 000	925 000	1 603 285	.....	.....	6 656 575	12 556 800	85 315 385	14 72
1913	510 000	2 267 000	1 140 300	1 590 380	.....	.....	6 223 014	13 316 024	93 513 207	14 24
1914	535 000	2 516 570	1 332 000	2 110 630	.....	.....	6 810 543	13 710 216	100 713 691	13 61
1915	553 000	2 391 745	412 000	2 716 350	.....	.....	6 810 543	13 710 216	100 713 691	13 61

Onondaga county

1904	\$250 000	\$701 900	\$676 500	\$1 050 700	.....	.....	\$8 824 385	\$22 129 885	\$116 621 792	18 98
1905	250 000	1 209 050	916 500	1 012 200	.....	.....	9 131 515	22 840 815	118 951 066	19 35
1906	250 000	1 119 150	1 258 500	1 546 600	.....	.....	8 907 910	23 745 500	122 730 082	18 53
1907	250 000	1 238 450	1 531 500	1 379 000	.....	.....	9 659 950	23 628 700	128 079 212	18 45
1908	250 000	1 314 550	2 281 500	1 237 800	.....	.....	9 570 918	24 869 908	131 776 150	18 40
1909	250 000	1 594 450	2 137 500	1 397 500	.....	.....	9 500 303	25 298 353	136 206 091	18 57
1910	250 000	1 747 850	2 103 500	1 743 450	.....	.....	11 091 143	27 153 443	141 252 127	19 22
1911	250 000	687 150	2 015 500	1 289 375	.....	.....	13 007 890	27 959 405	146 817 812	19 04
1912	537 000	1 113 000	2 056 900	1 397 475	.....	.....	13 573 500	28 242 625	179 353 619	15 75
1913	641 000	1 270 000	2 084 900	1 922 200	.....	.....	13 325 210	29 991 010	186 999 171	16 04
1914	641 000	1 916 600	2 974 900	1 384 200	.....	.....	14 147 692	31 822 317	192 403 452	16 53
1915	641 000	1 393 275	2 974 900	1 310 975	.....	.....	13 277 500	32 851 682	201 907 359	16 27

Ontario county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VIL- LAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	.....	\$330 517	\$235 000	\$114 006	\$316 120	\$140 600	\$1 617 066	\$3 062 772	\$28 481 115	10 75
1905	.....	350 106	170 000	413 006	330 825	120 600	2 505 080	3 483 642	28 483 642	13 33
1906	.....	260 774	103 000	438 800	328 050	127 100	2 683 047	3 131 371	20 768 095	13 88
1907	.....	270 064	175 000	354 000	422 500	772 100	2 397 027	3 060 601	30 887 717	12 82
1908	.....	280 074	190 000	450 700	35 000	516 050	2 235 145	4 231 360	31 601 016	13 36
1909	\$75 000	297 463	267 500	450 700	28 050	632 650	2 575 637	4 332 600	32 937 818	13 52
1910	86 000	304 500	322 000	450 700	58 600	631 450	2 680 127	4 532 307	32 658 233	13 88
1911	86 000	291 000	270 000	430 700	60 800	632 050	2 800 055	4 586 505	32 087 864	13 80
1912	150 000	312 885	270 000	741 200	116 100	585 000	2 801 803	4 706 000	38 471 250	12 47
1913	150 000	313 885	270 000	800 500	123 800	231 300	2 934 070	4 832 555	41 207 031	11 73
1914	150 000	90 412	315 000	789 500	111 550	358 050	2 895 644	4 710 156	42 315 886	11 10
1915	150 000	98 575	40 000	1 004 000	200 420	410 600	2 538 040	4 642 841	45 624 481	10 18

Orange county

[illegible]

Orleans county

1904	.....	\$370 000	\$185 000	.....	\$184 000	\$830 000	\$1 300 110	\$2 860 710	\$15 548 455	18 46
1905	.....	2 695 000	105 000	.....	192 100	918 090	1 353 107	5 347 207	15 876 240	33 68
1906	.....	2 192 000	180 000	.....	190 075	977 590	1 359 437	4 871 507	10 278 692	29 93
1907	.....	2 235 000	190 000	.....	800	322 240	2 193 672	4 733 077	16 738 407	29 30
1908	.....	2 105 000	185 000	.....	800	324 000	2 259 192	4 860 482	17 397 695	28 30
1909	.....	2 130 000	185 000	.....	.....	388 500	2 280 093	4 962 093	17 680 133	27 07
1910	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1911	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1912	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1913	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1914	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1915	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1916	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1917	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1918	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1919	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1920	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1921	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1922	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1923	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1924	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1925	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1926	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1927	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1928	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1929	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1930	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1931	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1932	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1933	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1934	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1935	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1936	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1937	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1938	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1939	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1940	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1941	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1942	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1943	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1944	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1945	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1946	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1947	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1948	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1949	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1950	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1951	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1952	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1953	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1954	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1955	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1956	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1957	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1958	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1959	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1960	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1961	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1962	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1963	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1964	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1965	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1966	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1967	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1968	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1969	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1970	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1971	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1972	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1973	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1974	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1975	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1976	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1977	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1978	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1979	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1980	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1981	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1982	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1983	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1984	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1985	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1986	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1987	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1988	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1989	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1990	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1991	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1992	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1993	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1994	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1995	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1996	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1997	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1998	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
1999	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2000	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2001	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2002	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2003	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2004	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2005	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2006	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2007	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2008	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2009	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2010	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2011	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2012	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2013	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2014	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2015	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2016	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2017	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2018	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2019	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2020	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2021	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2022	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2023	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2024	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2025	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2026	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2027	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2028	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2029	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2030	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2031	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2032	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2033	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2034	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2035	.....	2 105 000	185 000	.....	.....	.....	.....	.....	.....	28 01
2036	2 105 000	185 000	28 01
2037	2 105 000	185 000		

PROPERTY EXEMPT FROM TAXATION

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1910	1 300	2 530 000	175 000	24 050	283 000	2 207 518	5 311 668	18 096 593	20 35
1911	1 800	2 530 000	175 000	12 400	280 850	2 301 565	5 307 315	18 473 235	28 72
1912	1 900	2 530 000	185 000	.....	15 450	323 050	2 415 500	5 171 160	23 230 864	22 26
1913	1 800	2 485 000	195 900	.....	9 200	347 300	2 486 705	5 519 665	26 983 657	20 46
1914	1 950	1 230 000	.....	.....	68 750	384 770	911 691	2 497 161	30 290 800	8 24
1915	1 900	2 270 000	230 000	.....	135 220	444 040	2 712 970	5 794 130	29 971 598	19 45

Oswego county

1904	\$903 700	\$120 250	\$172 400	\$565 250	\$155 520	\$36 750	\$1 458 901	\$3 421 772	\$22 595 029	15 14
1905	1 305 200	206 800	174 050	653 593	128 395	22 800	1 571 447	4 084 285	25 094 907	16 28
1906	1 405 200	220 335	174 235	646 600	102 105	10 000	1 616 760	4 209 148	26 263 106	16 37
1907	1 305 200	157 285	180 785	446 650	156 080	10 000	1 595 693	4 217 448	26 431 435	14 81
1908	1 305 200	241 300	202 285	804 550	18 430	351 045	1 455 529	4 318 330	28 073 491	16 23
1909	1 303 300	246 800	280 510	612 000	15 430	230 945	1 770 034	4 468 019	27 318 806	16 36
1910	1 305 300	248 700	273 675	714 600	26 750	220 170	1 943 471	4 740 666	28 257 720	16 78
1911	1 300 500	240 200	300 020	715 000	25 450	327 750	1 917 471	4 865 391	20 012 025	16 77
1912	1 303 500	627 500	287 685	1 000 875	25 450	106 450	2 330 047	5 831 407	33 595 760	17 40
1913	1 303 700	623 000	324 500	805 400	40 400	203 770	2 402 092	5 703 861	33 856 868	16 82
1914	1 306 200	535 100	169 510	1 091 500	103 065	611 180	1 981 928	5 708 483	36 620 307	15 59
1915	1 306 200	502 910	330 120	1 657 275	125 050	242 270	2 478 936	6 642 761	38 743 776	17 15

Otsego county

1904	.....	\$241 000	\$110 000	.....	\$132 910	\$221 950	\$933 775	\$1 639 675	\$19 578 672	8 38
1905	.....	301 500	90 200	.....	273 375	82 550	976 200	1 723 825	19 719 180	8 74
1906	.....	301 500	110 200	.....	282 515	80 200	967 858	1 743 283	19 913 920	8 75
1907	.....	76 000	260 000	.....	61 000	659 350	1 019 420	2 075 770	20 275 608	10 00
1908	.....	226 800	275 100	.....	46 000	792 350	915 170	2 255 420	20 506 015	11 00
1909	.....	301 800	165 000	.....	26 000	324 745	1 070 907	2 122 302	20 877 835	10 17
1910	.....	300 000	150 000	.....	\$233 850	321 975	1 136 580	2 173 405	21 186 215	10 26
1911	.....	300 000	150 000	.....	237 650	335 325	1 124 740	2 194 915	21 451 444	10 23
1912	.....	303 800	150 000	.....	239 650	383 780	1 130 356	2 221 786	26 365 034	8 43
1913	\$12 000	302 100	50 000	245 600	70 650	308 325	1 204 230	2 192 905	26 454 631	8 20
1914	30 000	308 840	85 000	209 200	216 200	368 575	1 305 645	2 583 460	27 187 040	9 30
1915	85 000	327 600	150 000	265 600	178 202	390 700	1 240 555	2 637 657	28 352 475	9 30

Putnam county

1904	.....	.....	\$8 000	.....	\$86 100	\$2 500	\$299 454	\$396 054	\$8 394 222	4 72
1905	.....	.....	5 000	.....	87 450	2 500	336 200	433 150	8 500 866	5 09
1906	.....	.....	10 000	.....	97 250	2 500	330 375	435 125	10 450 440	4 10
1907	.....	.....	10 000	.....	.....	84 700	215 275	279 975	10 598 011	2 04
1908	.....	.....	10 000	.....	17 000	83 400	359 575	439 975	10 965 278	4 31
1909	.....	.....	5 000	.....	17 500	84 400	408 025	515 025	11 234 999	4 38
1910	.....	.....	5 000	.....	17 500	82 550	411 495	510 545	12 180 533	4 24
1911	.....	.....	3 500	.....	17 000	105 900	422 950	549 350	12 475 705	4 40
1912	.....	.....	23 000	.....	17 000	114 500	414 300	568 000	14 513 050	3 92
1913	.....	.....	28 000	.....	19 500	61 250	213 415	322 165	15 795 608	2 94
1914	\$10 000	.....	.....	.....	38 700	444 890	607 340	714 665	16 602 308	3 65
1915	10 000	.....	48 000	.....	12 700	141 350	502 615	714 665	17 918 385	3 99

Rensselaer county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VIL- LAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	\$480 000	\$281 625	\$650 000	\$2 446 050	\$104 275	\$117 000	\$6 376 349	\$10 455 200	\$72 921 308	14 34
1905	480 000	287 725	600 000	2 359 050	233 860	12 000	7 450 320	11 513 155	73 013 034	15 77
1906	480 000	280 125	600 000	2 259 835	242 075	12 000	6 816 790	10 828 825	73 600 059	14 71
1907	480 000	291 625	600 000	1 032 200	2 500	13 800	6 410 093	10 948 218	75 434 372	14 51
1908	480 000	280 125	600 000	2 489 805	2 000	212 975	6 600 949	10 778 374	77 117 355	13 98
1909	480 000	288 250	600 000	2 489 805	25 000	212 975	6 856 742	11 042 772	78 552 433	14 10
1910	480 000	285 375	740 000	2 413 015	13 100	227 125	7 618 134	11 776 740	80 551 664	14 80
1911	480 000	286 000	740 000	2 463 915	38 800	220 950	8 335 170	12 534 170	84 586 984	14 82
1912	480 000	284 525	1 035 000	2 865 915	38 600	205 025	8 741 045	13 650 310	79 009 158	17 28
1913	480 000	285 500	1 000 000	2 714 100	38 600	200 225	9 135 610	13 683 035	82 079 949	16 67
1914	480 000	312 875	1 000 000	2 892 940	202 875	152 315	10 051 022	15 092 027	80 505 347	18 73
1915	480 000	539 025	1 025 000	2 790 540	74 575	236 175	10 572 419	15 717 734	81 405 397	19 31

Rockland county

1904	.....	\$7 650	\$70 000	.....	\$195 950	\$56 500	\$1 065 210	\$1 305 310	\$16 001 061	8 72
1905	\$25 000	32 090	85 000	.....	216 700	64 000	1 160 025	1 582 815	16 150 428	9 80
1906	25 000	32 600	105 000	.....	218 700	111 700	1 081 425	1 574 425	17 020 619	9 25
1907	100 000	50 000	55 000	.....	5 000	377 400	1 226 700	1 814 100	23 808 447	7 62
1908	100 000	25 800	60 000	.....	5 000	407 000	1 606 900	2 204 700	24 877 787	8 86
1909	100 000	200 250	360 000	.....	.....	569 100	1 992 550	3 222 600	27 778 861	11 60
1910	105 000	159 800	100 000	.....	7 200	577 200	1 914 300	2 863 500	28 974 935	9 88
1911	105 000	4 000	210 000	.....	22 500	647 800	2 142 850	3 131 850	29 425 350	10 47
1912	105 000	125 000	210 000	.....	13 500	813 900	2 654 250	3 921 650	47 578 315	8 24
1913	105 000	.....	210 000	.....	81 000	417 600	1 060 350	1 873 950	45 551 744	4 11
1914	105 000	.....	81 500	.....	906 650	549 750	659 150	2 302 050	43 266 740	5 45
1915	105 000	.....	150 000	.....	44 200	719 750	2 323 600	3 342 550	43 953 572	7 78

St Lawrence county

1904	\$100 000	\$4 338 410	\$135 000	\$355 250	\$580 185	\$47 570	\$1 795 827	\$7 352 242	\$37 330 935	19 70
1905	100 000	4 862 000	135 000	366 350	614 870	80 750	1 953 497	8 976 407	38 409 996	21 10
1906	100 000	\$ 862 000	135 000	356 000	628 610	84 900	2 132 943	9 320 913	38 842 910	24 00
1907	108 000	\$ 505 870	235 000	219 700	201 420	1 007 545	1 988 315	9 345 850	40 598 758	23 00
1908	108 000	6 503 650	235 000	317 200	207 300	552 310	2 098 905	10 102 425	41 137 368	23 00
1909	4 617 000	1 108 100	240 000	281 350	189 400	545 045	2 309 220	9 290 115	41 618 820	23 31

1910	115 000	4 591 100	240 000	251 400	213 450	644 630	2 349 700	8 405 280	43 742 486	19 67
1911	105 500	2 110 000	240 000	239 900	230 050	640 015	2 520 030	6 104 985	43 045 477	14 18
1912	103 000	1 567 500	240 000	360 800	257 050	449 010	2 303 115	5 281 075	47 578 315	11 10
1913	113 000	1 715 500	240 000	368 100	189 950	472 685	2 070 945	5 170 180	49 574 954	10 43
1914	100 500	1 576 800	242 500	480 450	811 200	692 285	1 890 845	5 803 760	51 310 760	11 31
1915	118 000	521 500	244 000	478 550	613 025	876 370	2 612 165	5 463 610	52 058 981	10 32

Saratoga county

1904	.....	\$42 950	.....	.....	\$388 400	\$43 750	\$803 920	\$1 279 039	\$24 390 216	5 24
1905	.....	142 950	.....	.....	424 250	111 550	975 484	1 738 134	24 480 519	7 10
1906	.....	171 700	.....	.....	464 100	132 400	1 046 704	1 900 639	25 011 095	7 60
1907	.....	154 750	85 725	.....	131 200	489 850	1 144 184	2 005 709	25 742 043	7 80
1908	.....	53 550	208 225	.....	91 200	473 925	1 054 870	1 881 770	26 532 800	7 09
1909	.....	941 000	85 725	.....	101 800	536 000	1 350 369	3 004 314	27 036 297	11 30
1910	.....	1 040 000	83 900	.....	101 800	503 075	1 303 239	3 032 014	27 085 488	11 19
1911	.....	1 140 000	1 825	.....	104 100	367 025	997 474	2 611 024	26 824 342	9 73
1912	\$75 000	2 574 150	85 725	.....	268 700	500 825	901 400	4 405 800	31 531 485	13 97
1913	.....	183 200	92 000	.....	110 000	503 125	1 167 705	2 110 030	32 708 582	6 47
1914	.....	177 000	126 500	.....	350 000	360 050	1 341 555	2 356 005	35 763 470	6 59
1915	12 800	2 750 840	207 000	\$632 600	218 615	431 250	1 888 775	6 141 880	36 736 130	16 72

Schenectady county

1904	.....	\$85 400	\$200 000	\$830 000	\$33 035	.....	\$1 534 015	\$2 692 350	\$28 083 008	9 59
1905	.....	85 400	300 000	1 608 275	36 085	.....	1 050 060	3 976 330	30 430 548	13 07
1906	.....	128 400	360 000	1 840 775	52 785	.....	2 510 460	4 880 430	41 107 280	11 89
1907	.....	128 400	360 000	1 560 375	.....	843 005	2 964 158	5 853 028	47 543 745	12 31
1908	.....	128 400	435 000	2 424 150	.....	80 405	3 242 435	6 310 495	50 614 406	12 40
1909	\$75 000	128 000	435 000	2 802 600	.....	80 405	3 242 435	6 040 044	52 309 044	13 28
1910	75 000	128 000	435 000	2 805 100	.....	94 045	3 645 090	7 181 444	54 435 501	13 19
1911	75 000	128 000	510 000	2 844 300	400	90 705	3 710 470	7 374 015	50 503 610	13 05
1912	75 000	128 000	650 200	2 921 350	18 400	126 045	3 900 080	7 836 085	68 829 603	11 30
1913	175 000	128 000	825 000	3 600 850	50 000	130 120	4 155 545	9 038 015	65 564 983	13 80
1914	180 000	128 000	1 118 000	4 205 550	50 200	141 434	4 492 403	10 402 677	74 743 481	14 00
1915	180 000	128 350	1 043 090	4 572 550	27 000	188 125	4 565 514	10 701 638	86 435 843	13 31

Schoharie county

1904	.....	\$1 350	\$41 000	.....	\$121 885	\$27 400	\$471 507	\$663 142	\$10 769 032	6 16
1905	.....	5 475	41 000	.....	145 705	35 600	447 330	675 110	10 734 630	6 29
1906	.....	4 400	41 000	.....	145 190	55 200	492 166	737 956	10 803 108	6 83
1907	.....	3 775	31 000	.....	11 700	173 080	628 891	849 346	10 857 574	7 82
1908	.....	.....	34 000	.....	22 000	192 180	636 403	885 058	10 863 601	8 15
1909	\$150	3 900	73 000	.....	20 000	198 830	648 762	944 042	10 835 059	8 72
1910	.....	.....	48 000	.....	14 100	197 405	720 865	980 370	10 954 406	8 95
1911	.....	.....	51 000	.....	4 100	188 880	730 430	974 410	11 000 261	8 86
1912	.....	3 900	45 000	.....	9 300	195 130	731 670	985 000	12 012 484	8 20
1913	.....	4 000	45 000	.....	9 400	160 000	728 865	948 165	12 297 894	7 71
1914	.....	4 000	45 000	.....	122 006	270 475	718 525	1 160 006	13 141 220	8 83
1915	.....	24 500	81 000	.....	132 340	280 820	738 643	1 257 303	13 612 315	9 24

Schuyler county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VIL- LAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	\$500	.....	.....	\$30 850	\$10 000	\$307 516	\$357 866	\$6 277 710	5.70
1905	\$15 000	.....	87 500	5 000	274 116	322 266	6 319 349	5.10
1906	10 000	.....	6 700	2 500	270 146	320 246	6 397 944	5.48
1907	350	10 000	.....	5 000	00 500	235 631	350 231	6 579 095	5.33
1908	48 500	235 581	351 181	6 590 780	4.55
1909	78 200	236 837	358 637	6 623 085	4.51
1910	41 600	235 435	358 310	6 623 085	5.11
1911	50 000	20 000	.....	.....	68 875	235 435	358 310	6 623 085	5.03
1912	10 000	.....	.....	64 500	235 435	358 310	6 623 085	5.03
1913	40 000	20 000	.....	.....	64 200	235 435	358 310	6 623 085	5.03
1914	50 000	18 000	.....	45 150	64 030	233 830	413 010	8 937 459	4.64
1915	50 000	10 000	.....	40 500	61 200	243 477	411 237	9 074 433	4.53

Seneca county

1904	.....	\$1 501 275	\$90 000	.....	\$208 855	\$29 900	\$802 031	\$2 632 061	\$14 365 827	18.32
1905	.....	.....	75 000	.....	180 550	34 500	1 009 105	2 809 555	14 569 707	19.90
1906	.....	1 600 400	90 000	.....	196 750	39 500	970 770	2 900 830	14 846 017	19.54
1907	.....	1 603 800	100 000	.....	.....	276 100	816 655	2 706 555	15 128 978	18.49
1908	.....	1 603 900	90 000	.....	3 500	280 100	832 085	2 809 585	15 341 923	18.31
1909	.....	1 603 750	91 000	.....	400	235 700	856 905	2 787 755	15 455 265	18.04
1910	.....	1 600 400	35 000	.....	600	151 300	563 905	2 351 260	15 844 377	14.84
1911	.....	\$12 500	35 000	.....	10 100	119 000	767 680	2 544 280	15 974 741	15.93
1912	.....	19 000	450 000	.....	18 100	222 930	1 020 080	3 073 110	17 102 751	17.97
1913	.....	1 343 000	90 000	.....	39 000	180 350	908 700	2 619 275	18 264 196	14.34
1914	.....	1 401 225	75 175	.....	52 810	207 200	827 870	1 582 580	19 142 017	8.27
1915	.....	1 434 775	.....	.....	104 500	256 990	836 830	2 652 085	19 784 251	13.41

Steuben county

1904	.....	\$1 048 500	\$102 000	\$324 100	\$216 676	\$3 000	\$1 508 397	\$3 202 673	\$32 737 608	9.78
1905	.....	.....	125 000	330 600	299 115	106 150	2 257 272	4 177 637	33 005 304	12.66
1906	.....	1 048 500	110 000	374 000	294 725	62 300	2 049 828	3 034 353	33 486 813	11.75
1907	.....	1 048 500	100 000	239 000	5 350	604 270	2 255 417	4 352 537	34 649 044	12.56
1908	.....	1 083 500	250 000	338 000	850	445 325	3 450 739	4 852 014	30 457 759	12.30
1909	.....	1 083 500	295 800	638 800	102 450	438 875	2 240 433	4 870 886	40 261 478	12.12

1910	66 000	1 083 000	210 000	696 300	21 050	343 425	2 558 212	4 977 987	40 769 256	12 21
1911	66 000	508 000	220 000	572 300	9 650	426 850	2 754 175	4 616 975	42 327 458	10 91
1912	66 000	1 068 000	230 000	649 400	5 800	406 300	2 480 830	47 141 139	47 141 139	11 30
1913	66 000	1 100 000	230 000	708 300	70 450	351 940	3 087 135	5 067 825	49 176 472	11 40
1914	66 000	1 008 350	215 000	787 300	182 385	448 486	2 954 021	5 055 536	50 034 387	11 30
1915	78 000	1 083 350	230 000	813 800	370 865	479 550	3 000 583	6 056 148	51 500 477	11 76
Suffolk county										
1904	\$404 500	\$6 458 800	\$190 000	.....	\$676 150	\$88 500	\$2 102 825	\$9 620 775	\$52 271 541	18 98
1905	644 500	5 911 000	180 000	.....	515 900	116 500	2 000 500	9 308 400	33 944 279	17 35
1906	768 100	5 604 000	180 000	.....	520 300	109 600	2 086 350	8 728 350	59 252 520	14 73
1907	790 000	2 600 000	180 000	.....	41 100	720 000	2 147 050	6 479 050	64 307 851	10 08
1908	862 000	4 052 000	185 000	.....	45 100	1 013 400	2 444 200	9 201 700	66 184 286	13 91
1909	913 000	3 552 000	185 000	.....	1 013 400	1 006 500	2 698 650	8 404 450	68 881 230	12 20
1910	1 141 000	3 552 000	185 000	.....	1 013 400	1 006 500	2 698 650	8 404 450	74 111 594	12 13
1911	1 517 500	5 042 000	100 000	.....	124 100	1 220 050	2 820 420	11 347 905	86 746 895	14 05
1912	1 980 000	5 552 000	330 000	.....	151 375	1 244 100	3 120 275	12 377 750	109 489 409	11 31
1913	2 001 500	5 917 500	333 500	.....	1 335 800	1 335 800	3 205 180	13 106 380	124 983 000	10 49
1914	1 940 500	5 642 000	342 500	.....	278 804	1 503 800	3 100 590	12 868 194	122 238 522	10 53
1915	1 907 500	6 320 900	400 500	.....	341 335	1 570 450	3 523 475	14 124 160	125 851 540	11 22
Sullivan county										
1904	.....	\$1 000	\$22 000	.....	\$60 815	\$2 000	\$240 180	\$334 995	\$5 970 112	5 60
1905	.....	100	22 000	.....	62 060	2 900	240 200	337 160	6 108 972	5 52
1906	.....	.....	22 000	.....	67 060	2 625	257 583	350 168	6 276 636	5 58
1907	.....	.....	22 000	.....	2 500	70 140	246 095	341 635	6 424 300	5 32
1908	.....	100	22 000	.....	.....	78 200	264 090	304 480	6 548 252	5 57
1909	.....	100	22 000	.....	.....	73 375	252 480	336 955	6 700 880	5 03
1910	.....	100	108 000	.....	4 150	70 200	306 645	489 185	6 830 517	7 16
1911	.....	.....	109 000	.....	2 900	66 365	332 620	510 885	6 913 265	7 39
1912	.....	100	109 000	.....	2 900	87 245	347 095	546 340	12 175 385	4 40
1913	.....	.....	.....	.....	111 700	76 600	376 270	504 660	13 451 782	4 20
1914	.....	100	109 000	.....	41 850	101 100	367 205	619 345	15 361 880	4 03
1915	.....	100	109 000	.....	38 275	133 870	550 095	831 340	16 762 611	4 96
Tioga county										
1904	.....	\$1 129	\$150 000	.....	\$199 289	\$32 400	\$1 245 039	\$1 627 857	\$12 496 673	13 03
1905	.....	2 370	155 000	.....	217 789	34 400	1 238 647	1 648 206	12 566 557	13 12
1906	.....	2 270	157 500	.....	221 565	32 400	1 229 373	1 643 108	12 752 416	12 89
1907	.....	2 595	160 000	.....	2 000	272 675	1 186 602	1 633 872	12 901 920	12 59
1908	.....	1 595	186 000	.....	.....	247 530	1 263 550	1 698 675	13 118 484	12 95
1909	.....	2 652	155 000	.....	2 000	244 227	1 276 773	1 680 652	13 093 669	12 84
1910	.....	.....	173 000	.....	12 300	267 977	1 278 998	1 732 275	13 175 377	13 15
1911	.....	.....	.....	.....	24 300	289 602	1 274 905	1 761 807	13 248 512	13 30
1912	.....	.....	.....	.....	27 500	331 160	309 315	667 975	14 648 644	4 56
1913	.....	500	.....	.....	247 500	183 410	455 557	886 967	14 743 315	6 02
1914	.....	770	.....	.....	42 000	163 260	341 553	520 983	14 952 300	5 48
1915	.....	2 270	138 500	.....	48 750	603 775	550 095	831 340	15 298 407	5 43

Tompkins county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VIL- LAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	\$7 000	\$100	\$86 500	\$432 000	\$23 300	\$61 600	\$10 694 075	\$11 374 575	\$16 077 347	70 75
1905	7 000	948	86 500	524 000	100 450	53 000	10 582 274	11 354 172	15 094 774	70 99
1906	7 000	740	95 500	501 800	115 450	53 100	10 814 094	11 688 584	16 563 452	70 57
1907	8 000	1 100	101 950	466 000	35 800	372 255	12 640 263	13 595 458	17 330 532	78 23
1908	8 000	1 500	101 950	466 000	15 800	190 000	12 560 044	13 515 384	17 579 490	76 88
1909	8 000	1 100	100 000	500 150	15 800	186 455	12 741 500	13 628 005	17 976 489	75 81
1910	50 000	.....	101 950	585 500	6 200	190 055	12 966 409	13 840 204	18 479 220	74 90
1911	50 000	652 535	100 000	390 700	19 900	172 665	14 713 420	16 108 220	19 066 121	84 35
1912	50 000	669 500	100 000	1 080 700	17 100	131 250	14 085 285	17 033 925	21 306 605	70 75
1913	50 000	802 955	65 000	1 080 700	1 300	218 580	16 331 880	18 626 715	21 945 584	84 88
1914	50 000	850	95 150	1 086 200	71 850	190 200	17 455 521	18 949 771	23 136 279	81 90
1915	50 000	875 569	95 150	1 144 700	81 050	268 025	16 548 698	19 063 192	24 620 950	77 20

Ulster county

1904	\$8 200	\$333 600	\$178 000	\$447 700	\$170 740	\$49 500	\$1 520 709	\$2 708 449	\$26 279 866	10 31
1905	8 800	333 375	185 000	577 700	152 920	70 250	1 649 705	2 977 750	26 288 833	11 33
1906	8 200	286 965	208 000	577 850	156 945	148 100	1 671 040	3 037 100	26 311 457	11 62
1907	8 200	270 300	208 000	555 150	750	598 720	1 737 922	3 079 042	26 687 205	11 54
1908	8 200	124 472	180 000	578 850	1 150	395 445	1 842 475	3 130 592	27 367 816	11 44
1909	70 000	331 800	199 300	547 000	13 797	370 170	1 719 895	3 259 065	28 333 793	11 51
1910	70 000	401 800	207 800	559 300	13 797	381 825	1 763 111	3 397 633	28 338 089	11 99
1911	75 000	301 800	207 500	796 500	13 400	366 550	1 840 990	3 621 740	28 743 547	12 60
1912	75 000	282 400	213 800	713 700	14 900	383 775	1 873 325	3 557 200	31 452 512	11 31
1913	75 000	182 400	217 800	713 700	12 000	389 860	1 818 240	3 409 400	36 575 187	9 32
1914	75 000	231 825	213 800	679 720	101 109	374 775	2 080 300	3 776 529	38 901 079	9 71
1915	75 000	263 780	178 000	769 320	262 345	154 925	2 391 990	4 095 360	41 943 197	9 76

Warren county

1904	.....	\$55 000	\$25 000	.....	\$142 945	\$359 300	\$544 160	\$1 126 405	\$8 158 084	13 81
1905	.....	55 100	31 000	.....	171 100	364 000	736 020	1 359 220	8 439 226	10 11
1906	.....	50 000	10 000	.....	194 075	360 000	803 530	1 312 225	8 432 595	12 09
1907	.....	50 740	27 000	.....	2 100	590 325	870 325	1 451 940	9 090 548	13 09
1908	.....	50 740	27 000	.....	7 100	54 425	810 305	1 405 130	9 094 178	13 10
1909	.....	56 740	27 000	.....	4 800	77 855	806 030	1 500 945	10 173 574	14 81

1910	.....	31 740	17 800	453 980	4 500	57 175	743 705	1 300 570	10 403 406	12 48
1911	.....	31 740	17 800	453 980	4 500	72 025	809 810	1 380 175	10 605 431	13 03
1912	.....	25 000	7 500	443 550	14 300	70 100	709 605	1 272 345	17 123 659	7 43
1913	.....	25 000	7 500	434 950	4 500	49 650	701 410	1 318 610	19 616 074	6 72
1914	.....	40 000	32 000	793 600	133 071	55 675	949 241	2 021 392	23 032 591	8 78
1915	20 000	44 500	26 000	818 600	91 415	96 110	1 039 425	2 136 050	23 674 085	9 42
Washington county										
1904	.....	\$30 330	\$74 000	.....	\$249 620	\$89 600	\$1 057 326	\$1 500 876	\$17 448 097	8 60
1905	.....	530 330	90 000	.....	273 270	103 150	1 198 331	2 204 081	17 606 106	12 52
1906	.....	35 100	30 000	.....	193 670	78 100	1 087 566	1 424 436	17 046 285	8 07
1907	.....	550 230	128 000	.....	4 575	484 040	1 273 864	2 441 609	19 819 319	12 32
1908	.....	550 330	129 000	.....	10 075	510 000	1 313 058	2 513 363	19 581 484	12 84
1909	.....	550 230	172 600	.....	9 575	511 230	1 298 003	2 541 038	19 588 325	12 97
1910	.....	50 000	.....	.....	15 050	302 490	678 020	1 046 460	19 768 850	5 20
1911	.....	50 000	.....	.....	15 750	323 850	889 160	1 328 760	19 992 656	6 65
1912	.....	375 000	50 000	.....	7 500	343 290	956 230	1 732 020	22 192 111	7 81
1913	.....	415 230	85 000	.....	218 700	294 240	2 047 620	3 060 790	22 048 683	13 88
1914	.....	1 450 230	145 000	.....	184 800	392 220	1 429 547	3 601 797	22 641 127	15 91
1915	.....	1 745 230	90 000	.....	18 800	578 220	1 447 413	3 879 663	23 352 082	16 61
Wayne county										
1904	.....	\$388 698	\$155 000	.....	\$428 700	\$65 400	\$1 917 317	\$2 955 205	\$22 850 804	12 93
1905	.....	979 582	154 000	.....	558 450	110 250	1 046 968	3 449 870	23 019 133	14 98
1906	.....	1 030 673	142 000	.....	406 150	113 250	1 914 174	3 786 247	23 506 881	16 07
1907	.....	1 106 673	164 000	.....	70 000	456 100	1 881 029	3 837 802	24 281 980	15 81
1908	.....	726 500	164 000	.....	262 600	467 820	2 174 045	3 795 505	24 999 058	15 18
1909	.....	1 264 875	179 000	.....	53 000	437 940	1 980 975	3 915 799	25 194 119	15 54
1910	.....	1 250 173	404 000	.....	123 700	445 540	2 020 970	4 313 353	25 558 811	16 88
1911	.....	1 520 170	105 000	.....	72 100	507 640	2 069 045	4 333 355	25 944 104	16 70
1912	.....	1 760 370	105 000	.....	108 700	571 990	2 208 600	4 814 720	31 200 944	15 43
1913	.....	2 890 390	105 000	.....	232 200	457 240	2 353 856	6 148 686	32 038 799	18 84
1914	.....	6 930 914	180 000	.....	744 707	655 060	2 091 637	10 632 317	37 576 821	28 29
1915	.....	7 211 405	195 000	.....	111 525	895 727	2 723 931	11 187 648	39 740 337	28 15
Westchester county										
1904	.....	\$1 776 220	\$472 000	\$6 214 868	\$1 808 550	\$1 014 600	\$18 025 832	\$30 112 070	\$192 601 367	15 63
1905	.....	4 676 470	497 000	4 960 944	1 544 200	1 295 150	16 727 888	30 501 902	205 270 248	14 86
1906	.....	3 465 805	542 000	5 418 252	1 515 860	1 301 750	18 079 853	32 823 720	241 741 434	13 58
1907	.....	1 945 005	657 500	3 592 140	1 715 120	6 357 523	21 716 123	35 080 891	257 826 066	13 61
1908	.....	5 456 750	122 000	6 476 836	89 200	3 971 950	20 946 367	38 263 103	272 997 565	14 02
1909	.....	5 627 050	122 000	6 910 328	324 800	4 938 950	20 907 346	41 426 674	282 882 838	14 64
1910	.....	2 777 200	1 428 200	7 770 860	450 450	4 876 725	26 114 411	43 644 846	312 715 044	13 06
1911	.....	2 777 200	1 552 000	8 068 370	494 500	5 217 300	27 534 601	48 561 990	325 467 450	14 02
1912	.....	2 515 200	1 557 000	9 034 820	232 000	5 931 850	20 076 665	35 119 705	357 119 705	14 13
1913	.....	458 000	2 618 000	10 601 365	527 600	6 497 650	31 118 750	53 298 765	405 788 160	13 13
1914	.....	2 811 200	1 533 300	10 677 724	1 020 400	5 763 950	31 485 676	55 417 850	448 662 156	12 35
1915	.....	3 856 950	1 449 900	13 594 915	964 260	6 648 220	32 286 533	60 892 378	475 463 492	12 81

Wyoming county

YEAR	PROPERTY OF UNITED STATES	PROPERTY OF STATE	PROPERTY OF COUNTIES	PROPERTY OF CITIES	PROPERTY OF TOWNS	PROPERTY OF VILLAGE AND SCHOOL DISTRICTS	PRIVATE OWNERSHIP	TOTAL EXEMPTIONS	ASSESSED VALUE OF REAL ESTATE, INCLUDING VIL- LAGE PROPERTY, REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES	PERCENTAGE WHICH TOTAL VALUE OF EXEMPTIONS IS OF TOTAL ASSESSED VALUE OF REAL ESTATE
1904	\$767	\$100 000	.....	\$100 465	\$148 000	\$668 418	\$1 107 650	\$14 241 736	7 78
1905	100	75 000	.....	198 100	173 100	785 364	1 231 664	14 354 235	8 58
1906	600	75 000	.....	208 600	179 000	816 317	1 279 517	14 711 668	8 70
1907	500	91 000	.....	53 375	269 400	808 840	1 223 115	15 106 907	8 10
1908	56 000	.....	56 200	310 150	924 689	1 347 039	15 435 579	8 73
1909	51 000	.....	45 100	343 050	1 019 263	1 458 413	15 797 932	9 23
1910	51 000	.....	61 000	330 050	1 088 387	1 531 037	16 331 869	9 38
1911	32 100	98 000	.....	60 050	346 300	1 107 400	1 643 850	17 144 347	9 59
1912	32 100	116 000	.....	65 000	406 250	1 157 915	1 777 265	19 749 513	9 00
1913	47 100	35 000	.....	44 800	499 545	1 119 235	1 745 080	21 656 284	8 06
1914	41 745	173 000	.....	156 350	412 550	1 190 514	1 974 159	23 087 318	8 55
1915	30 602	108 000	.....	149 805	503 150	1 285 319	2 076 876	24 409 231	8 51

Yates county

1904	.....	\$450	\$21 600	.....	\$89 550	\$30 000	\$443 080	\$584 680	\$10 091 889	5 79
1905	.....	450	40 000	.....	107 150	50 000	456 495	554 495	10 196 313	6 42
1906	.....	150	59 600	.....	117 650	30 000	504 040	712 040	10 266 431	6 04
1907	.....	300	90 600	.....	1 600	166 325	451 020	709 845	10 302 859	6 89
1908	.....	.....	81 000	.....	1 590	186 150	475 438	738 078	10 397 127	7 02
1909	.....	150	75 000	.....	2 500	249 750	394 030	721 430	10 594 996	6 81
1910	.....	.....	84 600	.....	8 600	212 800	487 685	793 985	10 655 347	7 45
1911	.....	.....	9 600	.....	2 600	120 100	550 615	682 915	10 758 840	6 35
1912	.....	.....	9 600	.....	2 600	108 100	463 955	584 255	12 763 210	4 58
1913	.....	.....	75 000	.....	8 600	187 600	459 615	730 815	13 701 747	5 33
1914	\$40 000	150	85 000	.....	49 865	229 400	568 250	972 665	14 112 773	6 89
1915	40 000	10 550	75 000	.....	32 065	401 800	430 175	989 590	14 482 176	6 83

Part 7

Tables Showing Inheritance Tax Rates and Amount of Exemptions¹

The following tables are intended to supply a brief resumé of the inheritance tax laws of the several states and territories of the United States, showing classes, rates and the amount of exemptions.

Exemptions are classed as conditional and unconditional. Where an amount is allowed as a specific exemption, in any and all events it is designated "unconditional," to distinguish from those cases in which the shares of a decedent's estate are not taxed, provided the same are less than or do not exceed an amount certain — that is, where the exemption is conditional.

Where the words "rate is on excess" are found in a note following the table of any state or territory, the rate per centum given in any respective division applies to the higher or intermediate amounts and not to the lower. The preceding rate, if any, applies to the lower amount.

¹The following tables were taken from the "Fourth Annual Report of the Board of Tax Commissioners of the State of Rhode Island January 1, 1916," p. 91-106. Kentucky, New York and Virginia amended in a material way their inheritance tax measures in 1916. Rhode Island, also, in 1916 enacted a law taxing inheritances. These changes are noted herein.

INHERITANCE TAXES

[States asterisked (*) exempt transfers to be used for one or more of the following or kindred purposes: charitable, benevolent, religious, educational, literary, scientific, state, county, municipal.]

Alabama

CLASSES	RATES AND EXEMPTIONS
Had collateral inheritance tax on personal property only from 1848-68	Constitution adopted 1901 allows for collateral to 2½%, but has never been made effective by statute

Arizona

Grandfather, grandmother, father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child	1% on excess of \$5000. Transfers less than \$10,000, not taxed.				
Uncle, aunt, niece, nephew or lineal descendant of same...	2% on excess of \$2000. Transfers less than \$5000, not taxed.				
All others.....	Transfers less than \$500, no tax	\$10,000 or less, 3%	\$10,000 to \$20,000, 4%	\$20,000 to \$50,000, 5%	Over \$50,000, 6%

Rate is on excess. Exemption applies to individual shares. Exemption in third class applies only when shares are less than \$500.

Arkansas *

Father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child	\$1000 to widow or minor child, \$1000 to others, no tax	\$5000 or less, 1%	\$5000 to \$10,000, 2%	\$10,000 to \$30,000, 3%	\$30,000 to \$50,000, 4%	\$50,000 to \$100,000, 5%	\$100,000 to \$500,000, 6%	\$500,000 to \$1,000,000, 7%	Over \$1,000,000, 8%
All others.....	\$500, no tax	3%	6%	9%	12%	15%	18%	21%	24%

Rate is on excess. Exemption applies to individual shares. Exemption applies only when payment of tax would reduce amount of transfer below exemption.

California *

CLASSES	RATES AND EXEMPTIONS							
Husband, wife, lineal issue, lineal ancestor of decedent, adopted or acknowledged child, lineal issue of either	\$24,000 to wife or minor child, \$10,000 to others, no tax	\$25,000 or less, 1%	\$25,000 to \$50,000, 2%	\$50,000 to \$100,000, 4%	\$100,000 to \$200,000, 7%	\$200,000 to \$500,000, 10%	\$500,000 to \$1,000,000, 12%	Over \$1,000,000, 15%
Brother, sister, descendant of same, son-in-law or daughter-in-law.....	\$2000, no tax	3%	6%	9%	12%	15%	20%	25%
Aunt, uncle, descendant of same.....	\$1000, no tax	4%	8%	10%	15%	20%	25%	30%
All others.....	\$500, no tax	5%	10%	15%	20%	25%	30%	30%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

Colorado *

Father, mother, husband, wife, child, brother, sister, daughter-in-law or son-in-law, adopted or acknowledged relation of child, lineal descendant	\$10,000 no tax. If transfer does not vest in perpetuity exemption not allowed	\$100,000 or less, 2%	\$100,000 to \$200,000, 3%	Over \$200,000, 4%		
Uncle, aunt, niece, nephew, or lineal descendant of same	Transfers of \$500 or less, no tax	\$20,000 or less, 3%	\$20,000 to \$50,000, 4%	\$50,000 to 100,000, 5%	Over \$100,000, 6%	
All others	Transfers of \$500 or less, no tax	\$10,000 or less, 4%	\$10,000 to \$20,000, 5%	\$20,000 to \$50,000, 6%	\$50,000 to \$100,000, 8%	Over \$100,000, 10%

Rate on whole amount of transfer. Exemption applies to individual shares. Exemption in second and third classes applies only when shares do not exceed \$500.

Connecticut *

Parent, grandparent, husband, wife, lineal descendant, adopted child, lineal descendant of same, adoptive parent	\$10,000, no tax	\$50,000 or less, 1%	\$50,000 to \$250,000, 2%	\$250,000 to \$1,000,000, 3%	Over \$1,000,000, 4%	
Son-in-law or daughter-in-law, step-child, brother or sister, full or half blood, descendant of brother or sister	\$3,000, no tax	\$25,000 or less, 3%	\$25,000 to \$50,000, 5%	\$50,000 to \$250,000, 6%	\$250,000 to \$1,000,000, 7%	Over \$1,000,000, 8%
All others	\$500, no tax	\$50,000 or less, 5%	\$50,000 to \$250,000, 6%	\$250,000 to \$1,000,000, 7%	Over \$1,000,000, 8%	

Rate on whole amount of transfer. Tax on net estate. Exemption applies to each class as whole, therefore \$13,500 is the greatest total exemption allowed.

Delaware *

CLASSES	RATES AND EXEMPTIONS	
Father, mother, grandfather, grandmother, wife, husband, child, adopted child, lineal descendant of decedent	Not taxed	
Brother, sister, of whole or half blood, or descendant of same	\$500, no tax	Over \$500, 1%
Aunt, uncle, or descendant of same	\$500, no tax	2%
Great aunt, great uncle, or descendant of same	\$500, no tax	3%
All others	\$500, no tax	5%

Tax on collaterals only. Exemption applies to individual shares. Exemption unconditional.

Florida

None	Passage of act by legislature attempted in 1915
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Georgia *

Father, mother, husband, wife, child, brother, sister, daughter-in-law, adopted child, lineal descendant of decendent	\$5000, no tax	1% on excess
All others.....	\$5000, no tax	5% on excess

Exemption applies to individual shares. Exemption unconditional.

Idaho *

	\$10,000 to widow or minor child, \$4000 to others, no tax	\$25,000 or less, 1%	\$25,000 to \$50,000, 1½%	\$50,000 to \$100,000, 2%	\$100,000 to \$500,000, 2½%	Over \$500,000, 3%
Husband, wife, lineal issue, lineal ancestor of decedent, adopted or acknowledged child, lineal issue of same						
Brother, sister, or descendant of same, son-in-law, or daughter-in-law	\$2000, no tax	1½%	2½%	3%	3½%	4½%
Aunt, uncle, or descendant of same..	\$1500, no tax	3%	4½%	6%	7½%	9%
Great aunt, great uncle, or descendant of same	\$1000, no tax	4%	6%	8%	10%	12½%
All others.....	\$500, no tax	5%	7½%	10%	12½%	15%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

Illinois *

CLASSES	RATES AND EXEMPTIONS					
Father, mother, husband, wife, child, brother, sister, son-in- law or daughter-in-law, adop- ted or acknowledged child, lineal descendant of decedent	\$20,000, no tax	\$100,000 or less 1%	Over \$100,000, 2%, not upon excess			
Uncle, aunt, niece, nephew, or lineal descendant of same	\$2000, no tax	\$20,000 or less, 2%	Over \$20,000, 4%, not upon excess			
All others.....	Transfers less than \$500, no tax	\$10,000 or less, 3%	\$10,000 to \$20,000, 4%	\$20,000 to \$50,000, 5%	\$50,000 to \$100,000, 6%	Over \$100,000, 10%

Rate is on excess. Exemption applies to individual shares. Exemption in third class applies only to shares less than \$500.

Indiana *

	\$10,000 to widow, \$2000 to others, no tax	\$25,000 or less, 1%	\$25,000 to \$50,000, 1½%	\$50,000 to \$100,000, 2%	\$100,000 to \$500,000, 2½%	Over \$500,000, 3%
Husband, wife, lineal issue, lineal ancestor, adopted or acknowledged child, lineal issue of same						
Brother, sister, descendant of same, son-in-law or daughter-in-law	\$500, no tax	1½%	2½%	3%	3½%	4½%
Aunt, uncle, descendant of same	\$250, no tax	3%	4½%	6%	7½%	9%
Great aunt, great uncle, descendant of same	\$150, no tax	4%	6%	8%	10%	12%
All others	\$100, no tax	5%	7½%	10%	12½%	15%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

Iowa *

	Not taxed	
Husband, wife, father, mother, lineal descendant, adopted child, lineal descendant of same		
All others	Estates of \$1000 or less, no tax	Over \$1000, 5%
Aliens, nonresidents of U. S.	Estates of \$1000 or less, no tax	Over \$1000, 20% except to brother or sister of decedent, then 10%

Tax on collaterals only. Exemption applies to estate as whole, but only when such estate does not exceed \$1000.

Subjects of Great Britain can be taxed only at 5% rate by decision of Iowa Supreme Court, on account of existing treaty.

Kansas *

CLASSES	RATES AND EXEMPTIONS					
Husband, wife, lineal ancestor, lineal descendant, adopted child, lineal descendant of same, son-in-law or daughter-in-law	Not taxed					
Brother, sister	\$5000, no tax ^a	First \$25,000 or fraction thereof, 3%	Next \$25,000 or fraction thereof, 5%	Next \$50,000 or fraction thereof, 7½%	Next \$400,000, or fraction thereof, 10%	Over \$500,000, 12½%
All others	Less than \$200, no tax	5%	7½%	10%	12½%	15%

Exemption applies to individual shares, but only, in class 3, when shares are less than \$200.

^a If amount of transfer after allowing exemption of \$5000 is less than \$200, no tax is imposed. When a distributive share is composed of property both within and without the state, only such proportion of the \$5000 exemption is allowed as the value of the property within the state comprising such share bears to the total value of such share.

Kentucky *

	\$10,000 to widow or minor child, \$5,000 to others, no tax	\$25,000 or less, 1%	\$25,000 to \$50,000, 1½%	\$50,000 to \$100,000, 2%	\$100,000 to \$500,000, 2½%	Over \$500,000, 3%
Husband, wife, lineal issue, lineal ancestor of decedent, adopted or acknowledged child, lineal issue of same						
Brother, sister, or descendant of same, son-in-law or daughter-in-law	\$2000, no tax	1½%	2½%	3%	3½%	4½%
Aunt, uncle, or descendant of same	\$1500, no tax	3%	4½%	6%	7½%	9%
Great aunt, great uncle, or descendant of same	\$1000, no tax	4%	6%	8%	10%	12%
All others	\$500, no tax	5%	7½%	10%	12%	15%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

Louisiana *

	Transfers less than \$10,000, no tax	\$10,000 or over, 2%
Direct descendants or ascendants or surviving wife or husband of decedent		
All others	No exemption	All amounts, 5%

Exemption applies to individual shares, but only when such shares are less than \$10,000.

Tax does not apply to property inherited, bequeathed or donated which has borne its just proportion of taxes prior to the time of such donation, bequest or inheritance.

Maine *

CLASSES	RATES AND EXEMPTIONS			
Husband, wife, lineal ancestor, lineal descendant, adopted child, adoptive parent, son-in-law or daughter-in-law	\$10,000 to husband, wife, father, mother, adopted child, adoptive parent, no tax, \$500 to others, no tax	\$50,000 or less, 1%	\$50,000 to \$100,000, 1½%	Over \$100,000, 2%
Brother, sister, uncle, aunt, nephew, niece, cousin	\$500, no tax	4%	4½%	5%
All others	\$500, no tax	5%	6%	7%

Exemption applies to individual shares, but some courts tax upon entire amount if over exemption, while others tax only the excess over exemption. This uncertainty also prevails in case of large estates and tax may be upon excess or not as court pleases.

Maryland

Father, mother, husband, wife, children, lineal descendants of decedent	Not taxed	
All others.....	\$500 to estate as whole, no tax	Over \$500, 5%

Tax on collaterals only. Exemption applies to estate as whole.

Massachusetts *

Husband, wife, lineal ancestor, lineal descendant, adopted child, lineal descendant of same, adoptive parent, lineal ancestor of same, son-in-law or daughter-in-law	\$10,000 or less, to husband, wife, father, mother, child, adopted child, \$1000 or parent, no tax, \$1000 or less to others, no tax	\$50,000 or less, 1%	\$50,000 to \$250,000, 2%	\$250,000 to \$1,000,000, 3%	Over \$1,000,000, 4%	
Brother, sister, half or whole blood, niece, nephew	\$1000 or less, no tax	\$10,000 or less, 2%	\$10,000 to \$25,000, 3%	\$25,000 to \$50,000, 5%	\$50,000 to \$250,000, 6%	\$250,000 to \$1,000,000, 7%
All others.....	\$1000 or less, no tax	\$50,000 or less, 5%	\$50,000 to \$250,000, 6%	\$250,000 to \$1,000,000, 7%	Over \$1,000,000, 8%	Over \$1,000,000, 8%

Rate is on excess. Exemption applies to individual shares, but only when such shares do not exceed \$10,000 or \$1000, respectively, in class 1, and \$1000 in classes 2 and 3, but in no event must tax reduce the share below the exempted amount; i. e., \$10,001 can be taxed only \$100, or no share less than \$10,101.01 can be taxed at the 1% rate, when the transfer is one entitled to a \$10,000 exemption.

Michigan *

CLASSES	RATES AND EXEMPTIONS	
Grandparent, parent, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child	Transfers less than \$5000 to wife, less than \$2000 to others, no tax	\$5000 or over to wife, \$2000 or over to others, 1%
All others.....	Less than \$100, no tax	\$100 or over, 5%

Exemption applies to individual shares, but only when such shares are less than \$5000 or \$2000 respectively, in class 1, and are less than \$100 in class 2. Tax applies only to personal property in class 1.

Minnesota *

	\$10,000, no tax	\$15,000 or less, 1%	\$15,000 to \$30,000, 1½%	\$30,000 to \$50,000, 2%	\$50,000 to \$100,000, 2½%	Over \$100,000, 3%
Wife, lineal issue.....	\$10,000, no tax					
Husband, adopted or acknowl- edged child, lineal issue of same	\$10,000, no tax	1½%	2½%	3%	3½%	4½%
Lineal ancestor.....	\$3000, no tax	1½%	2½%	3%	3½%	4½%
Brother, sister, nephew, niece, son-in-law or daughter-in-law	\$1000, no tax	3%	4½%	6%	7½%	9%
Aunt, uncle, or descendant of same	\$250, no tax	4%	6%	8%	10%	12%
All others, except as below.....	\$100, no tax	5%	7½%	10%	12½%	15%
Public hospital, educational, religious or charitable organ- izations within state	\$2500, no tax	2%	3%	4%	5%	6%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

Mississippi

None	No tax
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Missouri *

Father, mother, husband, wife, adopted child, direct lineal descendant of testator	Not taxed	
All others.....	No exemption	All amounts, 5%

* Tax on collaterals only. No exemption.

Montana

CLASSES	RATES AND EXEMPTIONS	
Father, mother, husband, wife, child, brother, sister, son-in- law or daughter-in-law, adopted or acknowledged child, lineal descendant of decedent	Estates less than \$7500, no tax	\$7500 or over, 1%
All others.....	Estates less than \$500, no tax	\$500 or over, 5%

Exemption applies to estate as whole. Estates less than exemption not taxed in class 1. Exemption in class 2 applies only when estate is less than \$500. Intention seems to have been to exempt real estate to direct heirs, but law exempts real estate to all direct heirs except father, mother husband and wife and taxes them at the collateral rate, 5%.

Nebraska

Father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child, lineal descendant of decedent	\$10,000, no tax	Over \$10,000, 1%				
Uncle, aunt, niece, nephew, or lineal descendant of same	\$2000, no tax	Over \$2000, 2%				
All others.....	Transfers less than \$500, no tax	\$5000 or less, 2%	\$5000 to \$10,000, 3%	\$10,000 to \$20,000, 4%	\$20,000 to \$50,000, 5%	Over \$50,000, 6%

Rate is on excess. Exemption applies to individual shares. Exemption in third class applies only when shares are less than \$500.

Nevada

Husband, wife, lineal issue, lineal ancestor of decedent, adopted or acknowledged child, lineal issue of same	\$20,000 to widow or minor child, \$10,000, to others no tax	\$25,000 or less, 1%	\$25,000 to \$50,000, 2%	\$50,000 to \$100,000, 3%	\$100,000 to \$500,000, 4%	Over \$500,000, 5%
Brother, sister, descendant of same, son-in-law or daughter-in-law	\$10,000, no tax	2%	4%	6%	8%	10%
Aunt, uncle, descendant of same	\$5000, no tax	3%	6%	9%	12%	15%
Great aunt, great uncle, descendant of same.....	No exemption	4%	8%	12%	16%	20%
All others.....	No exemption	5%	10%	15%	20%	25%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

New Hampshire *

CLASSES	RATES AND EXEMPTIONS
Father, mother, husband, wife, brother, sister, lineal descendant, adopted child, lineal descendant of same, son-in-law or daughter-in-law	Not taxed
All others.....	5%. No exemption

Tax on collaterals only.

New Jersey *

Husband, wife, child, issue of same, adopted child, issue of same, acknowledged child	\$5000, no tax	\$50,000 or less, 1%	\$50,000 to \$150,000, 1½%	\$150,000 to \$250,000, 2%	Over \$250,000, 3%
Father, mother, brother, sister, son-in-law or daughter-in-law	\$5000, no tax	2%	2½%	3%	4%
All others.....	Transfers less than \$500, no tax	5%	5%	5%	5%

Rate is on excess. Exemption applies to individual shares. Exemption in third class applies only when shares are less than \$500.

New Mexico

None	No tax
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New York *

Father, mother, husband, wife, widow or child	First \$5000, no tax	Next \$25,000 or less, 1%	Next \$75,000 or less, 2%	Next \$100,000 or less, 3%	Any greater amount, 4%
Brother, sister, wife or widow of a son, husband of a daughter or decedent, acknowledged child	First \$500, no tax	2%	3%	4%	5%
All others.....	First \$500, no tax	5%	6%	7%	8%

Rate upon ~~net income~~.

North Carolina *

CLASSES	RATES AND EXEMPTIONS					
Lineal issue, lineal ancestor, husband, wife, adopted child	\$10,000 to widow, \$5000 to minor child, \$2000 to others, no tax ^a	\$25,000 or less, 1%	\$25,000 to \$100,000, 2%	\$100,000 to \$250,000, 3%	\$250,000 to \$500,000, 4%	Over \$500,000, 5%
Brother, sister, descendant of same	No exemption	3%	4%	5%	6%	7%
All others.....	No exemption	5%	6%	7%	8%	9%

^a Except grandchildren, who have but one exemption of the child they represent.

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

North Dakota *

Husband, wife, father, mother, lineal descendant, adopted child, lineal descendant of same	\$20,000 to husband or wife, \$10,000 to others, no tax	\$100,000 or less, 1%	\$100,000 to \$250,000, 2%	\$250,000 to \$500,000, 2½%	Over \$500,000, 3%	
Brother, sister, son-in-law or daughter-in-law	\$500, no tax	\$25,000 or less, 1½%	\$25,000 to \$50,000, 2½%	\$50,000 to \$100,000, 3%	\$100,000 to \$500,000, 3½%	Over \$500,000, 4½%
Aunt, uncle, descendant of same	No exemption	3%	4½%	6%	7½%	9%
All others.....	No exemption	5%	6%	9%	12%	15%
Aliens, corporations not incorporated in U. S.	No exemption	25%	25%	25%	25%	25%

Rate is on excess. Exemption would seem to apply to estate as a whole.

Ohio *

Father, mother, husband, wife, lineal descendant, adopted child	Not taxed	
All others.....	\$500, no tax	Over \$500, 5%

Collateral tax only. Exemption applies to estate as whole.

Oklahoma *

CLASSES	RATES AND EXEMPTIONS				
Father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child	\$15,000 to widow, \$10,000 to child, \$5000 to others, no tax	\$25,000 or less, 1%	\$25,000 to \$50,000, 2%	\$50,000 to \$100,000, 3%	Over \$100,000, 4%
All others.....	\$2500, no tax	5%	6%	8%	10%

Rate is no excess. Exemption applies to individual shares. Exemption unconditional.

Oregon *

Grandfather, grandmother, father, mother, husband, wife, child, brother, sister, son-in-law or daughter-in-law, adopted or acknowledged child, lineal des- cendant of decedent	Transfers less than \$10,000, no tax If over \$10,000, \$5000, no tax	1% on excess			
Uncle, aunt, niece, nephew, lineal descendant of same	Transfers less than \$5000, no tax If over \$5000, \$2000, no tax	2% on excess			
All others.....	Transfers less than \$500, no tax	\$10,000 or less, 3%	\$10,000 to \$20,000, 4%	\$20,000 to \$50,000, 5%	Over \$50,000, 6%

Rate is on excess. Exemption applies to individual shares, with additional exemption in entirety to transfers less than \$10,000 in class 1, and \$5000 in class 2. Exemption in third class applies only when shares are less than \$500.

Pennsylvania

Father, mother, husband, wife, child, step-child, adopted child, lineal descendants of decedent, daughter-in-law	Not taxed	
All others.....	Transfers less than \$250, no tax	\$250 or over, 5%

Collateral tax only. Exemption applies to individual shares, but only when such shares are less than \$250.

Rhode Island *

Grandparent, parent, husband, wife, child, brother, sister, nephew, niece, daughter-in-law, son-in-law, adopted or acknowledged child, or to any lineal descendant	\$25,000, no tax	\$50,000, or less, $\frac{1}{2}$ %	\$50,000 to \$250,000, 1%	\$250,000 to \$500,000, $1\frac{1}{2}$ %	\$500,000 to \$750,000, 2%	\$750,000 to \$1,000,000, $2\frac{1}{2}$ %	Over \$1,000,000, 3%
All others.....	\$1000, no tax	5%	6%	7%	7%	7%	8%

Rate is upon excess. Exemption to be taken out of the first \$50,000. Tax imposed for state purposes on net estate on the right to transfer, amount of tax $\frac{1}{2}$ of 1% upon excess value over \$5000.

South Carolina

CLASSES	RATES AND EXEMPTIONS
None	No tax

South Dakota *

Wife, lineal issue.....	\$10,000, no tax	\$15,000 or less, 1%	\$15,000 to \$30,000, $1\frac{1}{2}$ %	\$30,000 to \$50,000, 2%	\$50,000 to \$100,000, $2\frac{1}{2}$ %	Over \$100,000, 3%
Husband, lineal ancestor, adopted or acknowledged child, lineal issue of same	\$10,000 to all but lineal ancestor, \$3000 to lineal ancestor, no tax	$1\frac{1}{2}$ %	$2\frac{1}{2}$ %	3%	$3\frac{1}{2}$ %	$4\frac{1}{2}$ %
Brother, sister, descendant of same, son-in-law or daughter-in-law	\$1000, no tax	3%	$4\frac{1}{2}$ %	6%	$7\frac{1}{2}$ %	9%
Aunt, uncle, descendant of same.	\$250, no tax	4%	6%	8%	10%	$12\frac{1}{2}$ %
All others.....	\$100, no tax	5%	$7\frac{1}{2}$ %	10%	$12\frac{1}{2}$ %	15%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional. Municipal corporations alone exempt; \$2500 exemption allowed to hospital, educational, religious and charitable institutions.

Tennessee *

Father, mother, husband, wife, child, lineal descendants of decedent	Estates less than \$10,000, no tax	\$20,000 or less, 1%	Over \$20,000, $1\frac{1}{2}$ %
All others.....	Estates less than \$250, no tax	\$250 or over, 5%	

Rate apparently is not on excess. Exemption applies to estate as whole, but only when entire estate is less than \$10,000 in class 1, and \$250 in class 2.

Texas *

CLASSES	RATES AND EXEMPTIONS						
Father, mother, husband, wife, direct lineal descendant of decedent	Not taxed						
Lineal ascendant, brother, sister, lineal descendant of same	\$2000, no tax	\$2000 to \$10,000, 2%	\$10,000 to \$25,000, 2½%	\$25,000 to \$50,000, 3%	\$50,000 to \$100,000, 3½%	\$100,000 to \$500,000, 4%	Over \$500,000 5%
Uncle, aunt, lineal descendant of same	\$1000, no tax	3%	4%	5%	6%	7%	8%
All others.....	\$500, no tax	4%	5½%	7%	8½%	10%	12%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional. Collateral and lineal ascendant tax only.

Utah

No classes.....	\$10,000, no tax	\$25,000 or less, 3%	Over \$25,000, 5%
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Exemption applies to whole estate.

Vermont *

Father, mother, husband, wife, lineal descendant, step-child, adopted child, child of either, son-in-law or daughter-in-law	Not taxed	
All others.....	No exemption	All amounts, 5%

Collateral tax only.

Virginia *

Grandfather, grandmother, father, mother, husband, wife, brother, sister, lineal descendant of decedent	\$15,000, no tax	\$15,000 to \$50,000, 1%	\$50,000 to \$250,000, 2%	\$250,000 to \$1,000,000, 3%	Over \$1,000,000, 4%
All others.....	No exemption	5%	10%	15%	20%

Rate is on excess. Exemption applies to whole estate.

Washington *

CLASSES	RATES AND EXEMPTIONS			
Father, mother husband, wife, lineal descendant, adopted child, lineal descendant of same	\$10 000, no tax	1% on excess		
Collateral heirs to and including the third degree of relationship	No exemption	\$50,000 or less, 3%	\$50,000 to \$100,000, 4½%	Over \$100,000, 6%
All others.....	No exemption	6%	9%	12%

Rate is on excess. Exemption applies to estate as whole. Rate of 25% on aliens repealed in 1911.

West Virginia *

Wife, husband, child, lineal descendant or lineal ancestor of decedent	\$15,000 to widow, \$10,000 to others, no tax	\$25,000 or less, 1%	\$25,000 to \$50,000, 1½%	\$50,000 to \$100,000, 2%	\$100,000 to \$500,000, 2½%	Over \$500,000, 3%
Brother, sister (not half blood) ..	No exemption	3%	4½%	6%	7½%	9%
All others.....	No exemption	5%	7½%	10%	12½%	15%

Rate is on excess. Exemption applies to individual shares. Exemption unconditional.

Wisconsin *

Husband, wife, lineal issue, lineal ancestor, adopted or acknowledged child, lineal issue of same	\$10,000 to widow, \$20,000 to others, no tax	\$25,000 or less, 1%	\$25,000 to \$50,000, 1½%	\$50,000 to \$100,000, 2%	\$100,000 to \$500,000, 2½%	Over \$500,000, 3%
Brother, sister, descendant of same, son-in-law or daughter-in-law	\$500, no tax	1½%	2½%	3%	3½%	4½%
Aunt, uncle, descendant of same	\$250, no tax	3%	4½%	6%	7½%	9%
Great aunt, great uncle, descendant of same	\$150, no tax	4%	6%	8%	10%	12%
All others.....	\$100, no tax	5%	7½%	10%	12½%	15%

Rate is on excess. Exemption applies to individual shares. Exemption must come out of first \$25,000, which is always at lowest rate. Exemption unconditional.

