

by execution in less than six months from the accruing thereof, except when the debtor is about to remove from the State. No exemption shall be allowed any person against an execution issued for the purchase money of property claimed to be exempt, and on which such execution is levied.

§ 3. REPEAL.] All acts and parts of acts in conflict with the provisions of this act are hereby repealed.

Approved, March 16, 1895.

EXEMPTIONS.

CHAPTER 61.

[Sub. S. B. No. 88.]

PROPERTY EXEMPT FROM TAXATION.

AN ACT to Amend Section 1 of Chapter 100, Session Laws of 1891, Being An Act to Amend Chapter 132, of the Laws of 1890, Being An Act Entitled "An Act Prescribing the Mode of Making Assessments and the Levy and Collection of Taxes, and for Other Purposes Relative Thereto."

Be it Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. AMENDMENT.] That Section 1, Chapter 100 of the Laws of 1891, be amended to read as follows:

§ 2. PROPERTY EXEMPT.] All property described in this section to the extent herein limited shall be exempt from taxation, that is to say:

First. All public school houses, academies, colleges, institutions and seminaries of learning with the books and furniture therein and the grounds attached to such buildings necessary to their proper occupancy, use and enjoyment, and not leased or otherwise used with a view to profit; houses used exclusively for public worship, and the lots or parts of lots upon which such houses are erected.

Second. All lands used exclusively for burying grounds or cemeteries.

Third. All property, whether real or personal, belonging exclusively to the State or to the United States.

Fourth. All buildings belonging to the counties used for holding courts, for jails, for county offices, with the ground, not exceeding in any county ten acres, on which buildings are erected.

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

Sixth. All buildings belonging to institutions of purely public charity, including public hospitals, Young Men's Christian Association buildings, Grand Army halls owned by a Grand Army post, all property and armory buildings owned by companies of the State militia 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 and all land owned and occupied by agricultural societies, not leased or used with a view to profit, not exceeding eighty acres.

Seventh. The shares of stock in all building associations organized under the laws of this State where the loans of such associations are, by the by-laws thereof, confined strictly to members of the county in which such association is located.

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 or fire company organized therein.

Ninth. All public market houses, public squares or other public grounds, town or township houses, or halls used exclusively for public purposes and all works, machinery or fixtures belonging to any town and used exclusively for conveying water to such town.

Tenth. All public libraries and real personal property belonging to or connected with the same.

Eleventh. The personal property of each individual liable to assessment and taxation under the provisions of this act, of which such individual is the actual and *bona fide* owner, to an amount not exceeding twenty-five dollars in value; *Provided*, That each person shall list all of his personal property for taxation, and the county auditor shall deduct the amount of exemption authorized by this section from the total amount of his assessment and levy taxes upon the remainder.

§ 2. EMERGENCY.] *Whereas*, In order to secure the benefits of this law for the year 1895 it is necessary that it should become a law prior to July next, an emergency exists, *Therefore*, this act shall be in force from and after its passage and approval.

Approved, March 19, 1895.