

CHAPTER 259—H. F. No. 279.

An Act to amend Section 795 of Revised Laws, 1905, relating to property exempt from taxation.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **Property exempt from taxation.**—Section 795, Revised Laws, 1905, is hereby so amended as to be and hereafter read as follows:

795. 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. 2. All acts and parts of acts inconsistent with this act are hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its passage.

Approved April 11, 1913.

CHAPTER 260—H. F. No. 415.

An Act to amend Chapter 232 of the General Laws of Minnesota for the year 1909 and the title thereof relating to juvenile courts and procedure thereof.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. That the title of Chapter 232 of the General Laws of Minnesota for the year 1909 be and the same hereby is amended to read as follows:

An Act to provide for the guardianship of dependent, neglected and delinquent children and for the surrender by municipal courts and justices of the peace of jurisdiction of juveniles in certain cases.