

**79-102. Words and phrases.** That the terms "real property," "real estate," and "land," when used in this act, except as otherwise specifically provided, shall include not only the land itself, but all buildings, fixtures, improvements, mines, minerals, quarries, mineral springs and wells, rights and privileges appertaining thereto.

The term "personal property" shall include every tangible thing which is the subject of ownership, not forming part or parcel of real property; also the capital stock, undivided profits and all other assets of every company, incorporated or unincorporated, and every share or interest in such stock, profit, or assets, by whatever name the same may be designated, provided the same is not included in other personal property subject to taxation or listed as the property of individuals; and also every share or interest in any vessel or boat used in navigating any of the waters within or bordering on this state, whether such vessel or boat shall be within the jurisdiction of the state or elsewhere; and also all "property" owned, leased, used, occupied or employed by any railway or telegraph company or corporation within this state, situate on the right-of-way of any railway.

That the term "property," when used alone in this act, shall mean and include every kind of property subject to ownership.

The term "money" or "moneys" shall mean and include gold and silver coin, United States treasury notes, and bank notes.

The words "personal property," when used in this act in their general sense, shall include all taxable property other than real property, as hereinbefore defined.

The words "town" or "village," when used in this act, shall include every place laid out in lots and blocks other than incorporated cities.

The word "cities" shall include only such places as are incorporated cities.

The words "he," "his," or "him," when so used as to refer to a female, shall be held to mean "she," "her," or "hers"; and when so used as to refer to more than one person, "they," "their," or "them," as the sense may require.

**History:** L. 1907, ch. 408, § 1; July 1; R.S. 1923, 79-102.