

Appeal of WM. J. DONOHUGH, Collector of Delinquent Taxes, from decree of the Court of Common Pleas No. 2 of Philadelphia County.

The Philadelphia Library Company is a corporation or institution of learning" within the meaning of the Constitution and acts denning subjects of exemption from taxation. [For opinion of MITCHELL, J., below, see Legal Intelligencer, January 4, 1878.]

In re Bill in Equity of W. J. Donohugh v. The Library Company of Philadelphia. PER CURIAM. March 4, 1878.

The exemption claimed in this case falls clearly within that clause of the Act of May 14th, 1874, P. L. 158, which exempts from taxation all "associations and institutions of learning, benevolence or charity, with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same, founded, indorsed and maintained by public or private charity." This leaves the true question upon that clause of the 9th Article of the New Constitution, which authorizes the General Assembly to exempt "institutions of purely public charity." On this, the pivot of the case, the opinion of the learned judge of the Common Pleas, is so full, clear and accurate, we deem it unnecessary to add anything to what he has said so well.

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One point, perhaps, we should notice. The word "purely" must be interpreted so as to confine its qualification of a "public charity" to those institutions solely controlled and administered by the State herself; or so as to extend it to private institutions for purposes of purely public charity, and not administered for private gain. We prefer the latter interpretation as declaring the true meaning of the Constitution, and subserving best the public interest. On this point, in its application to the Library Company, the opinion of the learned judge fully sustains the claim of the company, to be an institution of this character.

Decree affirmed with costs of the appeal, and the record ordered to be remitted for further proceedings.

J. Howard Gendell and William Nelson West, Esqs., for appellant.

Wm. Henry Rawle and R. C. McMurtrie, Esqs., for appellee.

Supreme Court in Banc.

The following judgments were rendered on March 4th, 1878:

PER CURIAM.

Appeal of Wm. J. Donohugh. Decree affirmed and record remitted for further proceedings.

No. 737.

June Term, 1877.

In the Court of Common Pleas, No. 2, for the County of Philadelphia.

IN EQUITY.

BETWEEN

The Library Company of Philadelphia, Complainants,

AND

William J. Donohugh, Collector of Delinquent Taxes for the City of Philadelphia, Defendant.

BILL.

FILED JUNE 14th, 1877.

To the within-named Defendant:

You are hereby notified and required, within fourteen days after service hereof on you, exclusive of the day of such service, to cause an appearance to be entered for you in the Court of Common Pleas of Philadelphia County, No. 2, to the within bill of complaint of the within-named Complainant, and to observe what the said Court shall direct.

Witness our hands at Philadelphia, this fourteenth day of June, one thousand eight hundred and seventy-seven.

WM. HENRY RAWLE,
710 Walnut Street.

R. C. McMURTRIE,
416 Walnut Street.

NOTE.—If you fail to comply with the above directions, by entering an appearance in the Prothonotary's Office within fourteen days, you will be liable to have the bill taken *pro confesso*, and a decree made against you in your absence.

ALLEN, LANE & SCOTT, PRS. PHILA.

