

the Board of Revision to be binding upon the Collector of Taxes, has, in a liberal and most commendable spirit, agreed to pass by the minor questions, and come at once to the real contest, as if it were before the court, in whatever may be the proper form, for a full and final determination.

Having thus indicated that the special and subordinate points in the case are not passed by through oversight or without good reason, we proceed to the consideration of the real question, upon which a decision is desired by both parties, which is the liability of the complainant's Library, and the building in which it is kept, to taxation under existing laws.

Article IX., section 1, of the New Constitution of Pennsylvania, declares:—"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."

The act of May 14th, 1874 (P. L., 158), passed to carry into effect this constitutional provision, provides 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," together with public school-houses, court-houses, jails, &c.,