

Bearing these principles in mind, let us proceed to the examination of the section of the Constitution upon this subject. As already said, it exempts nothing, but it authorizes the legislature, by general laws, to exempt, speaking generally—First, public property; second, actual places of religious worship; third, burial-places not for profit; and, fourth, “institutions of purely public charity.” The last is the only class with which we are directly concerned, though, as we shall see, some light can be had from the language used in describing the others.

Looking at this provision in the light of Lord Coke’s rules for the interpretation of statutes—what was the old law, what was the mischief in it which was meant to be remedied, and what was the remedy prescribed—we can have little doubt that this clause was intended to abolish *favoritism* in the form of special legislative grants of exemption from taxation. The learned counsel for the complainant have collected together a list of the one hundred and thirty acts of the State legislature passed between 1850 and 1873 exempting private or corporate property from taxation, and they have been summarized as follows:—

1. Institutions of public benevolence for the poor,	20
2. Hospitals,	16
3. Literary, scientific, and educational institutions,	19
4. Religious—churches and parsonages,	32
5. Cemeteries or burial-places,	15
6. Military institutions,	6
7. Institutions of private benevolence,	13
8. Miscellaneous and doubtful,	9
Total,	130

Some of these were, at best, only private charities, and some of them, notably in the fifth class—cemeteries—were