

COPY OF THE MEMORIAL OF THE LIBRARY COMPANY OF PHILADELPHIA TO THE
BOARD OF REVISION OF TAXES, UPON WHICH THE LATTER DECIDED THAT
THE LIBRARY BUILDING WAS WITHIN THE LAWS EXEMPTING TAXATION.

*To the Board of Revision of Taxation in the
City and County of Philadelphia:*

The memorial of the Library Company of Philadelphia respectfully sheweth—

That the memorialists were incorporated by John Penn, Thomas Penn and Richard Penn, Esquires, then being the Proprietaries of the Province of Pennsylvania, by charter dated the twenty-fifth day of March, 1742, which, after reciting that Benjamin Franklin and others therein named, being all persons of the best repute in the Province at that time, had at a great expense purchased a large and valuable collection of useful books in order to erect a library for the advancement of learning and literature in the city of Philadelphia, and that the Proprietaries were truly sensible of the advantages that might accrue to the people of the Province by so useful an undertaking and were willing to encourage the same, constituted the memorialists a body politic, with the usual incidents of such corporate existence: and that this charter amongst other things provided for the increase and preservation of the said library, that every member of the said company

should pay into the hands of the company's treasurer for the the time being, the sum of ten shillings, (now increased to eight dollars,) on the first Monday of May in every year forever; and that those who neglected so to do within a year thereafter, should forfeit their shares and membership.

That since the grant of this charter, the collection of books of the memorialists has largely increased, not only from the moneys accumulated by the small annual subscriptions of the members, but by moneys and libraries of books bequeathed by persons actuated by the same public spirit as the founders of the institution; but at no time under the charter or the by-laws of the company have any dividends of money or other property ever been made among the members or agreed to be made; nor would such a thing be possible under the present charter.

That by the first of the regulations of the company governing the disposition of its property, all persons, without discrimination, are allowed to consult the books in the room in which they are kept, without charge; and by the fourth of these regulations all persons, not members, are allowed to take books out of the library, on giving a note and depositing a sufficient sum to secure their return, a matter essential to keep the collection in its integrity, and paying a small sum weekly; and the members have no greater advantages than this, besides voting for the officers, except that their shares are held as security for the due return of books, in lieu of a money deposit, and that the weekly payments are commuted by payment of an annual sum, but only to the extent of a very few volumes at a time: beyond this, they only share the privileges of the rest of the public.

That the collection of books belonging to your memorialists, besides those which constitute the stock of an ordinary circulating library, comprehend books purchased systematically and designedly at an expense beyond that within the means of the general public, on scientific, artistic, mechanical and religious subjects, which are open to all for gratuitous study; and that of the advantage and benefit of this, artisans, mechanics and scientific men habitually avail themselves. So that by this means, as well as through the ordinary working of the institution, an amount of useful knowledge has been diffused throughout the community of invaluable importance, which could not otherwise be as well obtained, and which exceeds that which is afforded by the best educational institutions this Commonwealth has as yet been able to give.

That, as above appears, the Library Company was in its origin created and endowed from motives of pure public advantage, so they aver it has ever since been carried on in the same spirit; and that which has been contributed in money by the now long series of its members has always resulted far more in that public advantage than in benefit to themselves; indeed, not at all to them, except as part of the public.

That in all times and in none more than in the present, the distribution of useful knowledge, the dissipation of ignorance and error by proper culture, the substitution of refinement and serious study for material pleasures, and that training of the intelligence which produces able-minded citizens, have been considered to be of not less importance to a State than the care of its bodily sick and poor and feeble, and when the means to secure these ends have been given gratuitously, to be equally within the scope of any true definition of charity.

That the new Constitution of this Commonwealth, in prohibiting the legislature from passing any law exempting property from taxation, except (among other cases which do not concern your memorialists) those of "institutions of pure public charity," must, as your memorialists submit, have had in view no such narrow test of charity as would exclude institutions like their own, for so to do would have also excluded universities, colleges, scientific bodies, indeed, every benevolent and beneficent body in the Commonwealth, except hospitals and almshouses.

