

That the legislature of this Commonwealth, acting on a wide and sensible interpretation of the words of the Constitution, many of its members being fresh from the deliberations out of which that Constitution grew, and with a distinct recollection of what must have been there meant by the phrase "public charity," by the act of May 14th, 1874, provided amongst other things that "all hospitals, universities, colleges, seminaries, associations and institutions of learning, benevolence or charity, with the grounds thereto belonging, &c., founded, endowed and maintained by public or private charity, should be exempt from every county, city, borough, bounty, road, school and poor tax," which your memorialists submit must be, in the first instance, and at least until the question is determined by the highest judicial tribunal in the Commonwealth, an authoritative declaration binding on all bodies, except that highest tribunal; that for the purposes and within the meaning of that clause of the Constitution, learning, benevolence and charity, wherever gratuitously given or distributed, are synonymous or at least equivalent terms; and that to teach, to help and to succor are purposes in which the Commonwealth recognizes no difference.

That your memorialists are in their corporate capacity an institution of learning cannot be doubted, and that they were founded and endowed and are now maintained by private charity, in the sense that what they give in their contributions benefits themselves no more than the rest of the public, has been shown.

Your memorialists therefore pray that the Board of Revision shall declare that so much of your memorialists' property as is in their actual use and occupation, for the purpose above stated, from which no revenue is derived, should be, as it always has been hitherto, exempted from taxation, according to the provisions of the act of General Assembly above stated.

And your memorialists shall ever pray.

