The Library Company of Philadelphia

vs.

Donohugh.

COMPLAINANT'S BRIEF.

This is a bill filed to declare the rights of the complainant as a public charity, and to restrain the enforcement of an alleged claim for delinquent taxes.

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,