

endowed and maintained by public or private charity ; and all school-houses belonging to any county, borough or school district, with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same ; and all court-houses and jails, with the grounds thereto annexed, be and the same are hereby exempted from all and every county, city, borough, bounty, road, school and poor tax : *Provided*, That all property, real or personal, other than that which is in actual use and occupation for the purposes aforesaid, and from which any income or revenue is derived, shall be subject to taxation, except where exempted by law for State purposes, and nothing herein contained shall exempt same therefrom."

Under their construction of these enactments, the Board of Revision of Taxes has declared the building and grounds actually used by the complainant as and for its library to be exempt from taxes.

The defendant is the collector of delinquent taxes for this county, and threatens and intends to proceed against the complainant as a delinquent tax-payer, on the ground—

1. That the complainant is not a purely public charity within the provision of the Constitution ;
2. That the act of 1874 is unconstitutional ; and,
3. That the Board of Revision of Taxes has no power to exempt the complainant.

I.—THE COMPLAINANT IS A PURELY PUBLIC CHARITY
WITHIN THE PROVISION OF THE CONSTITUTION.

As appears by the bill and the special injunction affidavit, the complainant, by deed dated July 1st, 1731, was