

If we slightly transpose the order in the Ohio constitution, the contrast is clearer.

1. Public property used exclusively for any public purpose.	1 and 1a. Public property used for public purposes.
1a. Public school-houses.	
2. Houses used exclusively for public worship.	2. Actual places of religious worship.
3. Burying-grounds.	3. Places of burial not used or held for private or corporate profit.
4. Institutions of purely public charity.	4. Institutions of purely public charity.

Our own is rather better expressed, and especially does it better show the distinction between an institution that is for private profit and one that is for public benefit. The clause "institutions of purely public charity" is literally the same in both.

Similar provisions exist in the constitutions of other States, and similar statutes have carried their provisions into practical effect. Thus—

#### CONSTITUTION OF TENNESSEE.

All property, real, personal or mixed, shall be taxed, but the legislature may exempt such as may be held by the State by counties, cities or towns, and used exclusively for public or corporation purposes, and such as may be held and used for purposes purely religious, charitable, scientific, literary or educational.—Art. II., section 28.

#### CONSTITUTION OF MINNESOTA.

Public burying-grounds, public school-houses, public hospitals, academies, colleges, universities and all seminaries of learning, all churches, church property used for religious purposes, and houses of worship, institutions of purely public charity, public property used exclusively for any public purpose shall, by general laws, be exempt from taxation.—Art. IX., section 3.

#### CONSTITUTION OF ARKANSAS.

Burying-grounds, public school-houses, houses used exclusively for public worship, institutions of purely public charity, public property used exclusively for any public purpose, shall never be taxed.—Art. X., section 2.