The Ohio Legislature, in carrying out the constitutional requirements, passed the following general law, exempting, *inter alia*:—

"All public school-houses and houses used exclusively for public worship, the books and furniture therein, and the grounds attached to such buildings necessary for the proper occupancy, use and enjoyment of the same, and not leased or otherwise used with a view to profit; all public colleges, public academies, all buildings connected with the same, *and all lands connected with public institutions of learning not used with a view to profit.*"

In Gerke *vs.* Purcell, 25 Ohio State R., 299, the exact question now under discussion, viz., whether the statute was broader than the constitution was presented.

"The classification of the property that may be exempted from taxation," said the Supreme Court in that case, "is much more minute in the statute than in the constitution. The constitutional provision deals with legislative power and defines its limits. The statute deals directly with the property, and classifies it according to legislative discretion; and if the property which the statute undertakes to exempt comes within the exemptions authorized by the constitution, it is immaterial how the property is classified or described."

The plaintiff Purcell was the archbishop of the Roman Catholic Church in Cincinnati, and filed a petition to enjoin the collection of taxes on different parcels of real estate held by him in trust for the sole use of the church as places of public worship, for its public schools, parsonages and other purposes. The schools were carried on with no view to profit, and were supported chiefly out of the revenues of the church, and to a small extent by such payments as parents could afford to make.

The Court held that the parsonages were not exempt from taxation, but that the schools were, as being "institutions of purely public charity."