

there were many such institutions in the different parts of the State owned by private, corporate or other organizations and founded mostly by private donations.

"Besides, the condition prescribing that the property, in order to be exempt, must not be used with a view to profit, does not seem appropriate if intended to apply only to institutions established by the public. Such institutions are never established and carried on by the public with a view to profit. But the condition has marked significance when applied to private property, which is often used for the purposes of education, like property in ordinary business, as a means of profit. BUT WHEN PRIVATE PROPERTY IS APPROPRIATED TO THE SUPPORT OF EDUCATION FOR THE BENEFIT OF THE PUBLIC WITHOUT ANY VIEW TO PROFIT, IT CONSTITUTES A CHARITY WHICH IS PURELY PUBLIC. WHEN THE CHARITY IS PUBLIC, THE EXCLUSION OF ALL IDEA OF PRIVATE GAIN OR PROFIT IS EQUIVALENT, IN EFFECT, TO THE FORCE OF 'PURELY,' AS APPLIED TO PUBLIC CHARITY IN THE CONSTITUTION."

But apart from this, it is an important element in the argument that each and every class of subjects exempted from taxation by the act of 1874 had, long before its passage, been judicially declared to be public, and therefore *purely* public charities."

CLASSES OF SUBJECTS EX-
EMPTED BY THE ACT OF 1874.

1. "All churches, meeting-houses, and other places of religious worship."

2. "All burial-grounds not used or held for private or corporate profit."

PREVIOUS DECISIONS AS TO
OTHER CLASSES OF SUB-
JECTS.

1. Expressly mentioned in statute of 43 Elizabeth; *Earle vs. Wood*, 8 Cushing, 437; *Dexter vs. Gardner*, 7 Allen, 245; 2 Perry on Trusts, section 701, and a cloud of other authorities.

2. *Lloyd vs. Lloyd*, 10 Eng. Law and Eq., 139; 2 Simons (N. S.), 255; *Dexter vs. Gardner*, 7 Allen,