

institutions of learning, benevolence or charity, with the grounds thereto belonging, &c., founded, endowed and maintained by public or private charity, should be exempt from every county, city, borough, bounty, road, school and poor tax,' which your memorialists submit must be, in the first instance, and at least until the question is determined by the highest judicial tribunal in the Commonwealth, an authoritative declaration binding on all bodies, except that highest tribunal; that for the purposes and within the meaning of that clause of the Constitution, learning, benevolence and charity, whenever gratuitously given or distributed, are synonymous or at least equivalent terms; and that to teach, to help and to succor are purposes in which the Commonwealth recognizes no difference."

Upon consideration of this memorial, the Board of Revision of Taxes decided that the property actually used by the appellee for the purposes of its library was exempt from taxation.

ARGUMENT.

The question will be considered under three heads, viz. :—

1. The appellee is a purely public charity within the provision of the Constitution.

2. It is an institution of learning within the act of 1874, and this legislative interpretation of the Constitution is valid.

3. The decision of the Board of Revision of Taxes cannot be reversed in a collateral proceeding.