

to be a hardship that that aid should be rendered as a matter of individual patriotism, granted to one and withheld from another, as the views of successive legislatures might be more or less liberal on the subject. To remedy this evil the New Constitution provided, first and chiefly, that all exemptions from taxation should be by *general laws*, and secondly, that these general laws should include only the classes of property named. Bearing in mind that institutions of public benevolence for the poor, hospitals, literary, scientific and educational institutions, and most of the military institutions in class six above (being like the Lincoln Institute and Soldiers' Orphans' Schools), are all included under the general class of public charities, it is plain, that, tried even by the standard of the present Constitution, the long list of exemptions in the one hundred and thirty acts referred to would still be valid, except so far as they include church property not used for public worship, cemeteries for private profit, and institutions of private benevolence. This comparison of the legislation of the last quarter of a century on the subject, with the legislation still permitted under the present Constitution, demonstrates clearly that the primary intent of this constitutional provision, as of so many others in the same instrument, was not so much to limit the scope of exemptions to charities as to destroy the obnoxious feature of favoritism by special legislation. The key-note to the whole clause is in the permission to exempt only by *general laws*."

The list of statutes thus referred to is as follows:—

I. PUBLIC BENEVOLENCE FOR THE POOR.

	Years.	Page of Pamphlet Laws.
Union Benevolent Society.....	1854	486
Friends' Asylum.....	1854	486
Northern Association of Philadelphia	1855	107
Union School.....	1855	424