

of William Logan, and an agreement confirmed by an Act of the Legislature approved March 25, 1760; the association of the library with divers others named at different times, and various bequests of books; that the corporation is composed of members; the mode in which the library is maintained, and the terms and restrictions under which it may be used. The library was originally a circulating library among the members, and the profits are devoted exclusively to the expense and increase of the library. It is claimed that the corporation is one for charitable and literary uses; that it has always been exempted from taxation, and is now exempt under Art. 9, § 1, of the Constitution, and the Act of May 14, 1874, P. L., 158. The building on Fifth Street is used exclusively for the purposes of the library. It has also been declared exempt by the Board of Revision of Taxes. The Acts creating that Board and specifying their powers and duties are recited. The defendant is the Collector of Delinquent Taxes, and is about to proceed against the plaintiff. The prayers of the bill are for a declaration that the plaintiff is exempt from taxation, for an injunction, and for general relief.

No answer has yet been filed.

The affidavit of Mr. Lloyd P. Smith, on behalf of plaintiff, repeats the allegations of the bill. There is annexed to it a copy of the memorial of the Library Company to the Board of Revision of Taxes.

There is an affidavit by the defendant of the properties which, in his opinion, are to be classed as institutions of purely public charity, and, therefore, exempt. There is also a letter by the late City Solicitor to the counsel for plaintiff, and the reply to it, and a copy of the rules of the library, which, by agreement, were treated as affidavits. They show the present number of shares to be about 960, which cost