

originally \$40 each. The market value is less, being from \$25 upwards. Transfers are subject to the approval of the directors. The annual subscription is \$8, if paid promptly, producing annually \$7,800. The rules of the library are also in evidence, showing the terms on which the books can be used.

III. HISTORY OF THE CASE.

Article IX, Section 1, of the new Constitution of Pennsylvania declares: "All taxes shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws; but the General Assembly may, by general laws, exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, and institutions of purely public charity." § 2 Avoids all other exemption laws.

The Act of May 14, 1874 (P. L. 158), passed to carry into effect this Constitutional provision, provides that "all churches, meeting-houses, or other regular places of stated worship, with the grounds thereto annexed, necessary for the occupancy and enjoyment of the same; all burial-grounds not used or held for private or corporate profit; all hospitals, universities, colleges, seminaries, academies, associations, and institutions of learning, benevolence, or charity, with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same, founded, endowed, and maintained by public or private charity; and all school-houses belonging to any county, borough, or school district, with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same; and all court-houses and jails, with the grounds thereto annexed, be, and the same are, hereby exempted from all and every county, city, borough,

