

upon property which the Board of Revision has declared exempt; and 2. If he has not, is his proceeding one which the Court will arrest by the exceptional remedy of injunction?

Were the payment or exemption from the tax for this single year the only, or even the main subject of dispute, it might be settled speedily and satisfactorily upon the narrow ground of the two questions already indicated. But the bill has a far wider scope in seeking an authoritative and final determination of the liability of the library and library building to taxation at all for any year, future as well as past, under existing laws.

Recognizing the importance of a speedy settlement of this question, not only to the complainant but to the public interest which he represents, the City Solicitor, as counsel for the defendant, without conceding the authority of the Board of Revision to be binding upon the Collector of Taxes, has, in a liberal and most commendable spirit, agreed to pass by the minor questions, and come at once to the real contest, as if it were before the Court, in whatever may be the proper form, for a full and final determination.

Having thus indicated that the special and subordinate points in the case are not passed by through oversight or without good reason, we proceed to the consideration of the real question, upon which a decision is desired by both parties, which is, the liability of the complainants' library, and the building in which it is kept, to taxation under existing laws.

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