

that this clause was intended to abolish *favoritism*, in the form of special legislative grants of exemption from taxation. The learned counsel for the complainant have collected together a list of the 130 Acts of the State Legislature, passed between 1850 and 1873, exempting private or corporate property from taxation, and they have been summarized as follows:

1. Institutions of public benevolence for the poor,	-	20
2. Hospitals, - - - - -	-	16
3. Literary, scientific, and educational institutions,	-	19
4. Religious—churches and parsonages, - - -	-	32
5. Cemeteries or burial places, - - - - -	-	15
6. Military institutions, - - - - -	-	6
7. Institutions of private benevolence, - - -	-	13
8. Miscellaneous and doubtful, - - - - -	-	9
Total, - - - - -	-	130

Some of these were, at best, only private charities, and some of them, notably in the fifth class—cemeteries—were not charities at all, but mere trading corporations for private and individual profit. The large majority, however, were true charities, both in the legal and popular sense, and were worthy objects of legislative aid, but it was felt to be a hardship that that aid should be rendered as a matter of individual favoritism 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 those 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 6 above (being

