

The owners of nearly \$60,000,000 of property in this city claim exemption from taxation. At the tax rate of 1877, allowing nothing on the one hand for deductions for prompt payment, or on the other hand for penalties for delay, this sum should produce \$1,350,000 of taxes. It is therefore manifestly of the highest importance that the Courts should adhere to the rule laid down in *Academy of Fine Arts vs. Philadelphia County*, 10 Harris, 496, that statutes which give exemption from a general burden should receive a strict construction, and that "no interests falling within the general description of taxable property can claim exemption from bearing their just proportion of the public charges, unless the exemption be so clearly expressed in the statute as to admit of no other construction. It is never to be presumed that the Legislature intend to lay unequal burdens upon the people; and their enactments are not to be construed so as to produce that result, unless the intent is so plainly expressed as to render it unavoidable."

Bearing in mind the public policy thus strongly stated, and the extreme stringency with which exempting acts have always been construed, we will adopt the rules of interpretation invoked by the Court below, and consider the old law, the mischief and the remedy.

The old law undoubtedly was that the Legislature might, in violation of the general policy, exempt what properties they pleased. No one with any practical familiarity with the details of the history of the Legislature, can doubt that this was a very great mischief, one which was recognised by every one. So generally was it recognised, that Art. 9 of the Constitution was adopted by the Convention, not only by a unanimous vote, but also without objection and without debate, and this was done although contrary to the general policy of the Convention, it repealed all exemption laws then existing, Lon-