

donderry vs. Berger, 7 Leg. Gaz. 231. When we consider the great amount of property which is still claimed to be exempt, notwithstanding the repeal of the special exemption laws, and the substitution of a much narrower general act for the very comprehensive statutes formerly in force, it will be seen that the value of the exempt property before the adoption of the present Constitution must have been simply enormous. The natural and inevitable effect was to add materially to the public burdens imposed on others, and this inequality has long been felt to be a great hardship, and against it this article of the Constitution is especially directed, when it declares that "all taxes shall be uniform," and the Court below was, we think, in error, in asserting that the article "was intended to abolish favoritism in the form of special legislative grants of exemption from taxation;" that "the primary intent of this constitutional provision, as of so many others in the same instrument, was not so much to limit the scope of exemptions to charities as to destroy the obnoxious feature of favoritism by special legislation." The third article was framed for the express purpose of meeting that evil. The obstacles which it places in the way of special legislation are quite sufficient to check it, and if any thing more had been needed, the addition of three or four words to the long list of forbidden subjects would have accomplished the purpose. It is therefore scarcely probable that the Convention would have added an article under the inappropriate head of "Taxation and Finance" to meet a purpose so readily accomplished otherwise. It is much more likely that the main, if not the sole end in view, was to cut down the excessive number of exempt properties to a reasonable limit.

We must therefore construe this remedial provision so as to further the remedy and to reduce the exempt class as far possible. Yet we find on examination that all those affected by the general statutes, and according to the opinion of the

