

Court below, "the large majority" of those exempted by special laws "were true charities, both in the legal and popular sense." Indeed the learned counsel for the plaintiff who collated a list of one hundred and thirty special acts of this character passed between 1850 and 1873, stated in the Court below that less than twenty of the institutions thus exempted fall outside the legal definition of charities. It seems therefore obvious that to give the provision any substantial effect we must draw a wide distinction between institutions of charity and "institutions of *purely public* charity," and confine the latter so as to exclude a large part of the former.

The same result is reached by another course of reasoning. As already stated, the first clause of § 1 and § 2 of this article, sweep away all exemptions. *Londonderry vs. Berger*, 7 Leg. Gaz., 231. This is in accordance with the general public policy of requiring every one equally to bear his share of the public burdens. Contrary to this policy, and for the private advantage of certain property owners, there is an enabling clause permitting the Legislature to make certain exemptions. To avail himself of this private privilege the property owner must bring his property strictly within one of the classes there enumerated. There are four of them:

Public property.

And three classes of charities, viz.:

1. Actual places of religious worship.
2. Certain places of burial.
3. "Institutions of purely public charity."

The words "purely public" must have some meaning. We cannot, as the plaintiff desires, entirely reject them as