

"purely public" in which the benefits are *equally* extended to everybody, but if members, stockholders or subscribers enjoy benefits not extended to others, it is *to that extent* not public, and, therefore, taken as a whole, not purely public. This explains the threefold classification.

1. Churches, &c., some of which, although charities, extend greater privileges and advantages to their own members, pew-holders, communicants or contributors than to the people at large. Therefore, as it was thought proper to exempt them from taxation, they were separately specified.

2. Cemeteries, &c., which are principally for the advantage, although not for the "profit" of lot-holders, and are, therefore, separately named.

3. Other charities must be purely public.

The Philadelphia Library is partially for the advantage of the public at large. It may, even among the stockholders, add to and cheapen the facilities for literary culture. It may, therefore, be a charity; but as the stockholders, members, and subscribers have facilities and advantages not enjoyed by the public at large, it is, *quoad hoc*, for private advantage and profit, and its charity is not *purely* public. Not being among the classes specially named, it is not exempt.

We, in this connection, call attention to the distinction between a charitable *gift* and a charitable *institution*. The mass of cases respecting charities arise out of gifts and legacies, and have no bearing at all on the status of the recipient of the gift. In fact, every definition of a charity to which our attention has been called, relates exclusively to the gift itself. Thus, in Mr. Binney's famous argument in the Girard Will case, he defines a charity to be "*whatever is given for the love of God,*" &c. Lord Camden, in *Jones vs.*