

cers. So far as the bill and affidavits enlighten us, it is not secured by the charter, and the rules may be changed any day. (We here speak of the Company's books, not of those belonging to the trusts.) If so subordinate a matter can change the whole character of a concern, every business house in the State will have a charitable branch connected with it. A fund provided for the free distribution of food is certainly a charitable gift. A large proportion of the saloons and taverns provide a free lunch. Are they therefore institutions of purely public charity, and as such entitled to exemption?

We called attention early in the argument to the fact that the first clause of § 1 in connection with § 2 of Art. 9 of the Constitution sweep away all exemptions already existing, *Londonderry vs. Berger*, 7 Leg. Gaz. 231. They also prohibit the Legislature from granting them anew, except so far as expressly permitted by the rest of the first section, which is enabling. This is not denied. Unless, therefore, the plaintiff's property falls within that provision, it is subject to taxation, without regard to the Act of 1874. But the Constitution itself exempts nothing. It merely enables the Legislature to act. It is therefore necessary to ascertain whether the plaintiff is within the Act of 1874, assuming that Act to be a legitimate exercise of power. The Court below thought that it was. We are not prepared to admit it. It is contended that the Library is an "institution of learning, benevolence or charity;" but this alone is insufficient; it must also be "founded, endowed, and maintained by public or private charity." Such is not the case with this Company. It is *trustee* of the Loganian Library, and of divers other collections of books, the bequests of which were doubtless charitable, but the bill and affidavits do not inform us that *its own* books and other property were thus obtained, in whole or in part. On the contrary, we know that it is a