

of the intention of the people in their sovereign expression of their will through the Constitution.

These principles are trite; but the haste and crudity of much recent legislation, has required such frequent exercise of the judicial power to keep it within constitutional bounds, that the delicacy and exceptional nature of the power is too commonly lost sight of, and I have thought it proper to recall its true limits, familiar as they are, because of the tone of argument for the defendant in the present case, which assumes that as exemption from taxation is a special privilege, it must be clearly shown, and that it is, therefore, sufficient for the defendant to show a doubt to defeat the complainant's case. Such certainty is the rule in determining whether or not exemption has been granted to any particular claimant by an Act of Assembly. The sovereign power of taxation is never to be taken away except by a clear grant. But where the Legislature has clearly intended the exemption, the validity of that act must be assumed like all others, until clearly shown to be beyond the legislative authority.

Bearing these principles in mind, let us proceed to the examination of the section of the Constitution upon this subject. As already said, it exempts nothing, but it authorizes the Legislature, by general laws, to exempt, speaking generally: First, public property; second, actual places of religious worship; third, burial places not for profit; and fourth, "institutions of purely public charity." The last is the only class with which we are directly concerned, though, as we shall see, some light can be had from the language used in describing the others.

Looking at this provision in the light of Lord Coke's rules for the interpretation of statutes—what was the old law, what was the mischief in it which was meant to be remedied, and what was the remedy prescribed, we can have little doubt