section 3820: "Buildings occupied as colleges. If it had said, "Dormitories, dining halls, and other buildings occupied as colleges," the meaning would have been the same, and the amplification would have added nothing to the precise certainty of the language used. (State v. Ross, 24 N. J. L. R., 497; Northampton Co. v. Lafayett Coll., 128 Pa. St., 132; Ramsey Co. v. McAllister Coll., 51 Min., 437 Griswould Coll. v. Iowa, 275.)

RENTING OF ROOMS DOES NOT CHANGE IT.

The fact that certain sums are paid for the use of the rooms occupied does not alter the character of the occupation. A church is none the less a church because the worshippers contribute to the support of services by way of pew rent. A hospital is none the less a hospital because the beneficiaries contribute something towards its maintenance. And a college is none the less a college because its beneficiaries share the cost of maintenance; and it is immaterial whether such contribution is lumped in one sum, or apportioned to sources of expense, as tuition, room rent, lecture fee, dining hall, etc.

The defendant further claims that even if some dormitories may be occupied as a college, yet section 3820 must be construed strictly because it is a statute exempting property from taxation, and, so construed, the finding of the committee requires the court to hold that the dormitories assessed are not in fact buildings erected for the use of students, but in substance constitute an investment in the business of furnishing apartments for rich men at highly remunerative rates, and that the student, as student, is in fact and by the very necessity of the case excluded from any ocupation of the buildings. And therefore upon the principle laid down in Sunday School Union v. Philadelphia: "If such institution sees fit to engage in trade, for the purpose of increasing its revenue or making any part of its business self-supporting, the trade part of its business can be taxed, and ought to be." (161 Pa. St., 307, 313, 315; Cincinnati College v. The State, 19 Ohio St. 110.) Neither contention is correct.

STRICT CONSTRUCTION.

The rule that laws exempting property from taxation should be strictly construed is well settled; and is based on solid reason. But it is often referred to, and several times in our own reports, in cases where it has no application and is not, in fact, applied. (Gillette v. Hartford, 31 Conn., 351, 357; Brainard v. Colchester, ib., 407, 410; First Unitarian Society of Hartford v. Town of Hartford, 66 Conn., 368, 374; Hartford v. Hartford Theological Seminary, ib., 475, 482.) The last two cases mark the distinction in treating a mere charter exemption and a statute declaring public buildings non-taxable. The rule is limited by the reasons which brought it about. These are two—exception to a general rule should be distinctly stated; private privileges are obnoxious to the law and must be clearly expressed. The rule in truth is based on a presumption of intention; the legislature ordinarily intends its laws to apply to all equally; it does not intend to grant privileges to select individuals. So when exceptions or special privileges are claimed under a statute, this ordinary or presumptive intention is entitled to weight, according to the circumstances, in ascertaining the actual intention expressed by the language used.

NOT THE EXCEPTION BUT THE RULE.

These reasons do not fully apply to the law under discussion. The non-taxation of public buildings is not the exception, but the rule. The corporation, whether municipal or private, which own and are by law charged with the maintenance of such untaxed buildings, are not the recipients of special privileges in any sense obnoxious to the law. This clause of section 3820 does not exempt any individuals from the burden of taxation that is common to all; it does not grant to one, particular privileges denied to all others; it declares that lands and building sequestered to certain public uses, i. e., taken out of the body of private property, and devoted exclusively to the common good, from which no individual can derive any profit, are not taxable property. And this has been, not the exception, but the rule from the foundation of our government. The seat of government, state or municipal, highways, parks, churches, public school houses, colleges, have never been within the range of taxation; they cannot be exceptions from a rule in which they were never included.

Our theory of taxation was laid down in code of 1650, and has not been changed, except so far as the revenue of estate may have become the basis of assessment. "Every inhabitant shall contribute to all charges both in church and commonwealth, whereof he doth or may receive benefit, proportionately to his ability"—his ability to be determined by his occupation and the amount of his ratable or taxable estate. It is the person enjoying the benefits of government who is taxed according to his ability. The mere stuff of land and buildings is not the subject of taxation except as it may be the source of profit, present or prospective, to some person bound to contribute to the charges of government. And this same code compelled each town to tax itself for the support of schools that youths might "be fitted for the university," and appointed commonwealth collectors to demand of every family gifts for the maintenance of scholars at Cambridge. (1 Col. Rec., pp. 547, 555.) Buildings erected by means of such taxes and gifts were not a source of profit to any person; towns and trustees charged with the maintenance of such buildings were contributors to the public benefit rather than recipients. So these public buildings were not taxed; they were not exempted, because they had not been within the range of taxation; they were simply not mentioned in our tax laws.

EXEMPTIONS.

It was different with exemptions in the more strict sense. The polls and estates of individuals were from time to time exempted; in 1667 those of commissioners or magistrates in the plantations were so exempted, and a like exemption was tendered Winthrop to induce him to accept the appointment of governor. (2 Col. Rec., 59, 64.) In 1699 the estates of settled ministers were exempted from paying rates, and in 1703 the polls of students at the collegiate school were exempted. (4 Col. Rec., 287, 440.) And many like exemptions occur. When the legislature in 1702 adopted our statute of charitable uses, it not only secured the perpetuation of gifts for pious uses according to the intent of donors, but also declared that estate so given shall be "free from payment of rates." This was an exemption of a very wide range and somewhat uncertain description. The language is perhaps broad enough to cover some public buildings which previously had been and afterwards remained untaxed because of the nature of the property and not by reasons of special legislative exceptions; but the main purpose of this declaration of exemption related to productive funds, lands or personal estate, given for charitable uses, possibly with special reference to the gifts of Hopkins, Gibbons and Talcott, which had recently come into use for the support of grammar schools, to anticipated gifts for the support of the "collegiate school," and to appropriations made for payment of ministers' salaries. (4 Col. Rec., p. 31, Atwater v. Woodbridge, 6 Conn., 223, 227.) And so we find that subsequent laws of taxation except or exempt from payment of rates, not only prior personal exemptions, but "in like manner" all lands in this colony sequestered to or improved by schools and other pious uses" (8 Col. Rec., 133.), and this special exemption in these words continued until 1821, when the act of 1702 was changed by the omission of the tax exemption. Since then the only exemption from taxation of funds given for "pious uses" is to be found in special charters or in general acts passed from time to time.

PUBLIC BUILDINGS NOT INCLUDED.

But public buildings, whether belonging to the estate or some trustee appointed by the state occupied as colleges, school houses and churches, were not specially named in the tax laws as exempted because they were not included in "ratable estate" as taxable property. When the legislature in 1822 saw fit to formally declare that property of the United States, of the state, and of municipal governments, and "the buildings occupied as colleges," etc., should be exempted from taxation (Public acts of 1822, p. 35), it did not alter the character of the property or the reason of its not being taxed. The declaration was not an exemption in the strict sense of the word as to buildings occupied as colleges and schools any more than as the property of the United States. They were untaxed as they had been for nearly 200 years, without any legislative declaration, because they are not 'ratable estate'; because they had been placed in that class of property which ought not to be taxed by virtue of a public policy too clear to be questioned; and which had been followed without any specific legislation by our government from its very beginning.

THE PRINCIPLE.

The reason of such a public policy is apparent. The principle that property necessary for the operation of state and municipal governments, and buildings occupied for those essential supports of government—public education and public worship—ought not to be the subject of taxation, has been with us accepted as axiomatic. It has been incorporated into the constitutions of several states. It has been inseparably interwoven with the structure of our government and the habits and convictions of our people since 1638. It is not based merely on the theory of the general benefit resulting from an increase of pious uses. All exemptions imply some public benefit: otherwise they are invalid. It is not merely an act of grace on the part of the state. It stands squarely on state interest. To subject all such property to taxation would tend rather to diminish than increase the amount of taxable property.

SERVES THE COMMON GOOD.

Other conditions being equal, the happiness, prosperity and wealth of a community may well be measured by the amount of property wisely devoted to the common good in public buildings, parks, highways, and buildings occupied as colleges, school houses and churches. To tax such property would tend to destroy the life which produces a constant increase of taxable property as well as some benefits more valuable. It is a misnomer to call the non-taxation of such property an exemption in favor of the governmental agency in whom the legal title is vested. When sequestered to such public use the whole property by that act, equivalent to a single taxation to the extent of confiscation—passed out of the domain of private property, lost all value of ratable estate, and became incapable of measuring the ability of any person to contribute to the charge of the commonwealth whereof he receives the benefit.

These are in brief the positions which the history of Connecticut shows to have been the foundation of our taxation laws.

This clause of section 3820 is not strictly so much an exemption from taxation as the declaration of a public policy well settled and long established; it must therefore be construed reasonably so as to give full effect to the policy declared, as well as to void abuse and frustrate evasion.

THE COMMERCIAL USE OF DORMITORIES.

The argument urged by the defendant in support of its claim that the dormitories assessed are practically used for the purpose of trade, is substantially this: The college is intended primarily for scholars who are poor, and the great majority of foundations express this purpose more or less clearly; no one shall be prevented by limitation of birth or means from the full development of his capacities for the service of the state; an essential feature of the college is equality; no special privileges or honors can be secured except through personal worth. When, therefore, in the apportionment of rooms, the students are practically divided on the right hand and left according to the marks of wealth, and, as the finding shows, the poor student is relegated to the unsightly discomfort represented by 75 cents a week, and the rich student promoted to the comparative luxury represented by $10 a week, a rule of apportionment is adopted which violates the essential conditions of college life, and the buildings or portions of buildings appropriated to the rich student cease to be college buildings, because the average student is excluded from their occupation.

A REMINDER TO THE COLLEGE AUTHORITIES.

There would be force in this argument, so far as it is supported by facts, if addressed to the College authorities. We do not care to minimize its force for that purpose. It goes without saying that the most costly gifts cannot compensate for any loss of that spirit of independent equality which is the life of the University, and which has heretofore especially charaterized this plaintiff.

But the argument does not touch the essential contention that the dormitories are used for trade and not as college buildings. The committee finds that these buildings "are occupied by students of the college as study and living rooms under the supervision and management of college officers resident therein for that purpose." And that they are "unfitted for any other use or purpose." And such is admittedly the fact. This is conclusive. The criticism of the defendant goes deeper, and claims that the rules for ordering the occupation of college buildings tend to the perversion of the purpose of the college. But the power to make these rules is vested in the trustees by the charter; wise or unwise, they are an exercise of charter power. As to their effect thus far, the committee finds that the Corporation administers a college within the true intent and meaning of its charter "wherein all such persons of good moral character as desire to avail themselves of its advantages, irrespective of nationality, domicile, color, creed or religious belief, are at a moderate cost, to the number of about 2,500 annually, instructed in the arts and sciences." There are no special facts found necessarily inconsistent with this conclusion. We are not now, therefore, called upon to decide whether a complete perversion of college purpose involves a forfeiture of college rights.

THESE ARE EXEMPT.

All the dormitories occupied by students, the building used as a dining hall, the observatory buildings, the two houses furnished by the College for the officers of the Observatory, the adjoining land found to be reasonably necessary for the purposes of the Observatory, and No. 121 Elm street used as a college yard in connection with the College buildings, are non-taxable property under section 3820. Some suggestion was made in argument that this section might include buildings occupied but not owned by the College; we do not admit this interpretation, but express no opinion, as the question is not involved in this case.

Second. The act of 1834 amending the charter of Yale College is as follows:

"That the funds which have been or may hereafter be granted, provided by the State of Connecticut, or given by any person or persons to the Corporation of the President and Fellows of Yale College in New Haven, and by them invested and held for the use of that institution, shall, with the interest thereof, be and remain exempt from taxation. Provided, however, that the said Corporation shall never hold in this State real estate free from taxation affording an annual income of more than six thousand dollars, and provided also that the private property of the officers of the institution shall not be exempt from taxation and that the said Corporation shall, on or before the first day of September A.D., 1834, give its assent to this act, and transmit the evidence thereof to the Secretary of the State, to be by him recorded." (Vol. 2, Priv. Laws, p. —.)

The same language in respect to taxation is repeated in section 3820, which was passed in 1882 (Special Laws, Chap. xcviii) to exclude the charters of colleges, which were claimed to be in the nature of contracts, from the operation of acts affecting taxation. Some of the considerations suggested in discussing the clause of 3820 apply to the construction of this charter. In grant-