

The taxes for the support of Government, which each and every person residing in the State, or holding property therein is to contribute, are to be in proportion to his actual worth in real or personal property. The object and intent of the provision must be, that all persons similarly situated, should bear the burdens of Government alike in accordance with the prescribed standard, and that no favoritism, preference or exemption from this rule, should be extended to any. If the rule was not to be invariable, would not some power to make exceptions to it have been expressly conferred on the Legislature? If a discretion had been left to the Legislature for any reasons of real or fancied policy, to create such an exception or inequality, what safety could there be, that the power would not be used expressly, to establish a privileged aristocracy in the State? If the Legislature can exempt any species of property from becoming a component part of the standard, by which the obligation of persons in the State, or holding that species of property in it, to pay taxes for the support of Government is to be measured, may they not by the same stretch of power or for the same reasons of policy, extend the exemption to the persons themselves? In other words, If the Legislature can vary the standard established by the Declaration of Rights, by excluding from it a particular species of property, may they not, with equal reason, vary the operation of the provision, by excluding specified individuals from the liability altogether? The injustice to the masses of the people is the same, whether particular property is exempted from the operation of the rule established by the Declaration of Rights, or particular persons are relieved from the obligations established by it. Although the injustice in the one case may not be so glaringly striking to the minds of the masses as in the other, yet the effect is precisely the same. If, for instance for reasons which the General Assembly might regard as preeminently meritorious, they should absolve the residents of a particular town, city, county or district, from the obligation to contribute to the support of Government, the injustice to the rest of the State, would induce an amount of indignation which would be irresistible, and yet, in fact, an exactly equal injustice has been allowed to exist for a series of years, without attracting anything like a corresponding amount of attention. While this is well known to be true, it is equally well known that the exemption of the inhabitants of the largest county in the State, from State taxation, would be a small matter, when compared with the exemption of the large amount of capital and property