

C A S E S

(That have come up in the Courts )

In PRATT INSTITUTE vs CITY OF NEW YORK - Reported in 183 N. Y. 151. the Court of Appeals held that the income from certain real estate owned by the PRATT INSTITUTE, an educational institution, was subject to tax since these buildings were rented out and not used for the strictly educational purposes of the INSTITUTE although the income from this property was devoted exclusively to the educational purposes of the PRATT INSTITUTE.

The Court was reluctant in reaching this conclusion but felt that under the law it had no other alternative, stating:

"THE PRATT INSTITUTE is a noble charity carrying on a work of great usefulness, strictly within the lines of its Charter and in accordance with the beneficent purposes of its Founder. To the average mind such charity appeals strongly for relief from the burdens resting upon property, because, as it may well be claimed, it discharges its duty to the public by devvoting all that it has to the public welfare. It is, however, for the Legislature to decide what property should be taxed and what should be exempt, and considerations which might control that Department of Government could have no force with the Courts. It is our duty to enforce the command of the law without regard to what we may think of its policy." \*\*\*