

the allotment of positions of trust and responsibility in his establishment? What ridicule would be thrown at a joint stock company or a bank that elected to its board of directors a nicely proportioned representation from the different creeds of its stock holders? It is unbusinesslike, & ridiculous in the extreme.

I have not been able to obtain any reliable figures on the amount of exempted church property in Ontario, but the following schedule, compiled from the revised assessment roll for the City of Toronto, 1894, will give some idea of the acquisition of vast amounts of untaxed church property going on in the province: -

Episcopalian .....	\$1,597,660
Roman Catholic .....	1,394,097
Methodist .....	1,139,400
Presbyterian .....	1,124,512
Baptist .....	563,225
Congregationalist .....	211,523
Unitarian .....	37,838
Jewish Synagogues .....	17,995
Salvation Army .....	86,122
Other minor denominations .....	183,752
Y.M.C.A. ....	73,852
Y.W.C. Guild .....	33,534
Y.W.C. Association .....	40,520
W.C. Temperance Union .....	14,500
St. Andrews Christian Institute .....	13,750
<b>Total .....</b>	<b>\$6,532,280</b>

Or, over six millions in exempted church property in the city of Toronto alone. This amount is exclusive of cemeteries, private schools, hospitals, and other so-called charitable institutions and consists of only the amount invested in places of worship alone. This vast estate receives all the protection and benefits of government without contributing a single farthing towards defraying the expenses of the same, while it places an immense burden on the tax payers,—a burden which they have no option in incurring and over which they have absolutely no control. Since church property is not assessable the same care is not exercised in obtaining its market value that is exercised in regard to property upon which a tax rate can be levied. Thus church property is always estimated far below its real value. Then, again, in a growing country, where real estate increases in value so rapidly with time, as in Ontario, there is scarcely a limit to the wealth that may be