

there! Why should it not pay, for instance, its share of the cost of maintaining police patrol, which protects the property, or for the lumber for the sidewalks in the front of the church? As to taxing public schools, there is no analogy whatever between that and the question of taxing churches. You forget this serious difference, viz., that schools represent in themselves, money voluntarily raised by taxing the whole community; quite different from denominational churches, which only represent certain individuals. The point I want to make here is, that the community as a whole can tax or not, their own property, and it is left untaxed because there would be no sense in so doing. It would be like taking money out of one pocket to put it into another. All the talk about the good the church does, and the transcendent importance of its mission to the community, etc., has no bearing on the subject. All this can be freely admitted, but it does not prove that churches should not be taxed. Somewhat similar statements can be made about many other institutions which pay taxes. The fact of the matter is that the whole fear of taxing churches is a "bug-bear." If in force it would merely be a re-arrangement of the incidence of taxation. Church supporters, for the most part, (speaking in general terms), are the property owners in the place, and if they had to pay church taxes, they would be correspondingly released from private taxes.

GEORGE BARTLET.  
WINDSOR, Ont., March 20th, 1891.

### Presbyterian Church Service.

Editor of THE PRESBYTERIAN REVIEW.

SIR,—I notice that Mr. W. M. Clark, in Knox church, recently read an interesting paper upon progress desirable in public worship, which is very important to engage the youth of Canada to take a greater interest in the Church's work, etc. It is now nearly fifty years since the writer of this came to Canada, and both here and the motherland sitting was the position in praise, and in the Monthly Record I got the Rev. William Rintoul, Streetsville, who was editor then, to insert a letter suggesting, standing as being more devotional, and also sing easier and better.

I also agree with Mr. Clark that a short form of liturgy would be an improvement upon the long and tedious prayers that are often used. A case in point I give of my own experience. In sailing from London, England, to Australia, thirty years ago, we had no clergyman on board ship, and the captain asked me to assist him in conducting service on Sundays, and he read the Church of England form shortened, which enabled all to join heartily, and this weekly recognition of the Great Architect of the universe at sea kept good order, etc., amongst all classes on board the ship in the long voyage of 100 days to Melbourne, and proved that for the present, as well as future life, "Godliness is profitable for all things." Your insertion of these hurried lines will oblige an old Canadian pioneer. JOHN LATHAW, Sen.

TORONTO, March 26th, 1891.

### When a Man is Investing Money

in real estate he exercises great care to ascertain that he is securing a good investment for his money. The same rule should be adopted by every man when insuring his life. In selecting a company in which to insure it should be:

- 1—Successful.
- 2—Have ample assets.
- 3—Possess a net surplus over and above all liabilities and capital.
- 4—That its investments and assets should be of the highest class.
- 5—That ample provision should be made for every known liability.
- 6—That its business should be conducted at a moderate rate of expense.
- 7—That the management should be both competent and experienced.

Such a company is the North American Life Assurance Company, Head Office, Manning Arcade, Toronto.

## A Tonic

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Descriptive pamphlet free.

Humphreys Chemical Works, Providence, R. I.

Beware of substitutes and imitations.

### Synod of Hamilton and London.

The Synod of Hamilton and London, will meet in  
McNab St. Church, Hamilton,

— ON —

MONDAY EVENING, APRIL 16,

At half-past 7 o'clock.

Rolls of certificates, with the charges during the year, and all documents to be presented to the Synod, should be sent to the Clerk, at least one week previous to the day of meeting. Ministers and elders will receive the usual standard certificate from the ticket agents, enabling them to return at the reduced rate.

Brantford, WM. COCHRANE, Synod Clerk.  
March 27th, 1891.

### Woman's Foreign Missionary Society.

Presbyterian Church in Canada.

WESTERN DIVISION.

The Eighteenth Annual Meeting of the Woman's Foreign Missionary Society of the Presbyterian Church in Canada (Western Division) will be held in

Bank St. Church, Ottawa,

On Tuesday, Wednesday and Thursday,  
April 17th, 18th and 19th, 1891.

Sessions will open on Tuesday at 3 p.m., on Wednesday at 10 a.m. and 2:30 p.m., and on Thursday at 11 a.m. and 2:30 p.m.

The Board of Management will meet in the school room, on Thursday morning, at 10 o'clock.

Devotional meetings will be held in the Church, on Tuesday afternoon at 3 o'clock, and on Thursday morning at 10:30.

The usual Public Meeting, Mr. Hamilton Cassels, Convener of the General Assembly's Foreign Mission Committee, presiding, will be held in St. Andrew's Church, on Wednesday evening at 8 o'clock. Addresses will be delivered by the Rev. Dr. Mackay of Formosa, the Rev. Mr. McVicar of Homan, returned missionaries, and others.

A cordial invitation is extended to delegates from every part of the Society throughout the Western Division. All names should be forwarded not later than the 15th of April to Miss George, 277 Jarvis St., Toronto, Convener of the Credential Committee. Attention to this request will greatly assist and oblige the Ticketing Committee.

Members and delegates are urged, even though coming a short distance, to procure certificates to travel at reduced rates from the ticket agent at starting point and signed by him. They will also require to be signed by Mrs. Shortwell, at Ottawa.

For further information see April Letter Leaflet.

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