

TAX EXEMPTIONS.

FROM appearances it is evident that exemptions from municipal taxation will soon receive general attention. As yet public opinion is somewhat divided on the question. Some people regard such special favours as right, others are convinced that they are invidious and wrong, while many are indifferent, not having given the matter a serious thought. Special privilege of every kind has its defenders, no matter how antiquated or however indefensible it may seem to all who have no immediate interest in its perpetuation. In all taxation principles are involved. It is the Christian's duty to render to Cæsar the things that are Cæsar's, and it does not seem to comport with good citizenship that one man should with complacency roll his civic burdens over on the shoulders of his fellow-citizens. People are not yet fully alive to the principle, or rather the absence of it, involved in what still survives as the bonus system. It is supposed, no doubt, that a municipality is certain to derive material gain, and secure prosperity from its adoption, the theory being that the promoters of local industries are to be regarded in the light of public benefactors. It is not, however, the general question that calls for remark here, but simply as it affects religious institutions and certain of those connected with them.

The exemption of church property and ministerial incomes is simply a remnant of the connection of Church and State. Those of course who approve of that connection will see nothing amiss in freeing church buildings and clergymen from the full burden of municipal imposts; while those who believe in the separation of Church and State cannot fail to see that singling out religious institutions for special municipal privilege is inconsistent with the principles for which they contend.

Two important bodies that met in Toronto last week devoted special attention to the consideration of this question. Some time ago a movement began in the city of Ottawa with a view to bring the subject of tax exemptions to the attention of the people. Municipal authorities throughout Ontario were corresponded with. These efforts resulted in the holding of a convention in this city, which was well attended. For three days various phases of the subject received earnest consideration, but cordial agreement was not reached. Where so many different opinions were represented, anything like clear and well-defined principles for the equitable levying of municipal taxes failed to emerge. If the discussions of the convention are to afford a criterion, it would seem that opinion on the subject is as yet somewhat crude and ill-digested. It is evident, however, that the more the question is popularly considered, ideas will assume more definiteness and crystallize into principles that will lead to changes more accordant with the liberal tendencies of the age. It is significant, however, that while there were marked differences of opinion as to the abolition of exemptions on all kinds of property now enjoying that privilege, the delegates were unanimous in their decision that the following clause of the Assessment Act should be abolished:

The stipend or salary of any clergyman or minister of religion while in actual connection with any church and doing duty as such clergyman or minister, to the extent of one thousand dollars, and the parsonage, when occupied as such, or unoccupied, and, if there be no parsonage, the dwelling house occupied by him, with the land thereto attached to the extent of two acres, and not exceeding two thousand dollars in value. This sub-section shall not apply to a minister or clergyman whose ordinary business or calling at the time of the assessment is not clerical, though he may do occasional work or duty.

Why the municipal authorities in convention assembled should, without difficulty, have reached this particular conclusion, while on all other phases of the question they experienced much perplexity, is one of the things hard to be understood. It may be that while other interests had representatives present, there were none to say a good word for the ministers. And yet that clause which is operative is not, as it stands, altogether free from objection. It may be true that there are some who are not fairly entitled to take advantage of it who would not hesitate to avail themselves of the opportunity it offers. Yet its incidence would and does fall heavily on some who are least able to bear it. There may be a few, not engaged in the active work of the ministry, whose incomes render aid from exemption superfluous, but what of the larger number, not in pastoral charges, whose meagre incomes are solely or almost altogether derivable from the slender and inadequate resources of a small superannuation fund. By a strict interpretation of the appended clause they are debarred from participation in the benefits that the present mode of assessment extends to their more favoured brethren. Men who have spent the best

years of their life in the active duties of the Christian ministry, and who are deprived by ill-health or the increasing infirmities of age of their former incomes, might at least receive the benefits contemplated by the Act, at least so long as it forms a part of legislation.

The same question also came up for consideration at the Baptist Congress held in this city last week. There the tone of discussion was bracing and manly. On this question the Baptist body have long stood in the forefront. So far have they advanced that among them there is great unanimity of opinion. All special privileges, they contend, should be abolished, and so strong is their opinion that several congregations and ministers are not only advocating a change in the law, but they are voluntarily coming forward to decline exemptions on their property and their incomes. Such practical expressions of opinion cannot fail to strengthen the movement in favour of the abolition of tax exemptions. They show that if the municipal delegates were unanimously in favour of abolishing clerical exemptions, the Baptists are prepared to pass self-denying ordinances, and prove the sincerity of their opinions by beginning with themselves.

Books and Magazines.

BOSTON MUSICAL HERALD. (Boston: Franklin Square.)—This "monthly magazine, devoted to the art universal," will prove eminently helpful to all interested in musical study.

THE CONVERTED CATHOLIC. (New York: James A. O'Connor.)—This interesting monthly gives much valuable information on present-day aspects of the Romish controversy.

THE KINDERGARTEN. (Chicago: Alice B. Stockham & Co.)—All interested in the Kindergarten system will find this excellent monthly magazine interesting and useful.

THE CANADIAN BIBLIOGRAPHER AND LIBRARY RECORD. (Hamilton.)—This is a new and unpretending literary venture, which cannot fail to prove useful to all lovers of books.

SIR MORELL MACKENZIE, the physician to the late Emperor of Germany, has written expressly for the *Youth's Companion* a most valuable article on "The Care of the Voice in Youth." A similar article on "The Care of the Eyes in Youth" has been prepared by the famous oculist, Dr. D. B. St. John Roosa.

CANADA AND THE UNITED STATES COMPARED. By P. N. Facktz. (Toronto: The Toronto News Co.)—This little brochure presents in a telling way important facts bearing on the questions of Commercial Union, Unrestricted Reciprocity and Annexation by a writer who from study and observation is thoroughly competent to give his opinions.

THE CANADA EDUCATIONAL MONTHLY. (Toronto: Canada Educational Monthly Publishing Co.)—The first instalment of Professor Alexander's inaugural lecture on "The Study of Literature" appears in the current number. Undergraduate continues his account of "A Visit to Two States." Among other noteworthy features are papers on "Language and Linguistic Methods in School," and "Value of School Discipline."

THE METHODIST MAGAZINE. (Toronto: William Briggs.)—The accomplished editor, Dr. Withrow, opens the number for November with an excellent descriptive article, handsomely illustrated, on "Florence and the Italian Lakes." Professor F. W. Wallace also supplies a paper, the materials for which he gleaned on the European Continent, "Among the Swiss Clouds and Mountains." Dr. Bleachstock writes on "The Channel Islands," and Dr. Hugh Johnston supplies a very appreciative sketch of the late William Gooderham. The number presents several other attractive features.

By an arrangement with the publishers of the *Emphatic Diaglot*, the Gospel of Luke will be issued separately for the study of the Sunday School Lessons for 1890. To those unfamiliar with the plan of the Diaglot, it should be said that it is an interlinear Greek-English New Testament, with an emphatic translation on the same page, and numerous references and notes. It will be found a wonderful aid in the study of the Word, even though one may be unable to read Greek. It will be issued in an inexpensive form by Messrs. Albert & Scott, of Chicago, Illinois.

THE ENGLISH ILLUSTRATED MAGAZINE. (New York: Macmillan & Co.)—With its new departure a marked improvement in this attractive monthly is already discernible. There is greater variety in the range of subjects and more sprightliness in

the methods of treatment. As a frontispiece an engraving of St. Helena's Vision of the Invention of the Cross by Paul Veronese is given. Lewis Morris gives a fine poetical version of "The Seven Sleepers of Ephesus." Mrs. Oliphant, in a rather diffuse manner, tells the story of "Margaret of Scotland." It is followed by a well-told short story, "My Journey to Texas." Benjamin Tillet, whose name became prominent in connection with the recent strike, tells "The Dockers' Story." Descriptive papers of much interest, and finely illustrated are "Cracow," "Bombay" and "St. Michael's." Earl Lytton's "Ring of Amasis" is continued.

THE bound volume of *St. Nicholas* including the issues from November, 1888, to October, 1889, in two parts, makes a very handsome appearance. It contains a rich variety of most interesting reading, and is embellished with about a thousand excellent pictures. Many most desirable qualities are focussed in *The Pansy*, a young folks' magazine, of which Mrs. Alden has been editor for a dozen years. She herself constantly contributes short stories, and keeps two serials running. Poems for reading and recitation and other stories are furnished by favourite writers. Anecdotes, natural history conundrums, hints for keeping little heads and hands busy, brand-new games, "Bible-Band Readings," a "Pansy Society Corner," and a "Baby's Corner," are just a few of its features. It is beautifully illustrated, finely printed, contains forty pages each month, and is really lower in price for the quantity and quality of reading and illustrations furnished than any other magazine in the world. D. Lothrop Company, Boston, are the publishers.

THE HOMILETIC REVIEW. (New York: Funk & Wagnalls; Toronto: William Briggs.)—*The Homiletic Review* for November presents a varied and highly interesting mass of matter in all its departments. Dr. J. B. Thomas leads off with a vigorous paper on "The Kind of Preaching Best Adapted to the Times." Dr. Murray, Dean of Princeton College, writes on "Boswell's Johnson—Hints from It for the Christian Minister." The Egyptological article in this number is highly curious and instructive. C. B. Hulbert, D.D., on "The Law of Marriage," is timely and able, and deserves a careful reading by every preacher. Dr. Pierson's "Gems from Dr. Thomas Guthrie" are rich and suggestive. The sermons, seven in all, are nearly all by our most distinguished preachers, among whom are Storrs, Talmage, Pierson, Dixon and Webber. But the marked feature of the Sermonic Section is a long and powerful sermon to young men by the late Dr. Christlieb, of Bonn, translated for *The Review*. The Prayer-meeting topics are treated with great skill by Dr. Wayland Hoyt, Dr. Chambers, Dr. Howard Crosby, Dr. Tryon Edwards and Prof. Willis J. Beecher make the Exegetical Section extremely valuable; and Dr. Stucken-berg, of Berlin, continues to make the European one of the most valuable features of the *Review*. Then the Miscellaneous and Editorial departments contain a score or more of papers, each and all catering to the wants of our ministers. We know not where they can find so much that is inspiring and helpful in their work as in this live review.

THE MISSIONARY REVIEW OF THE WORLD. (New York: Funk & Wagnalls; Toronto: William Briggs.)—The November number is not a whit behind the numbers which precede it; indeed, the *Review* shows constant growth and improvement. The masterly pen that gave in the August issue "Islam and Christian Missions," gives us here a paper equally interesting and thrilling, entitled "The American Missionary in the Orient." Every missionary society in the land ought to circulate it as a tract by the ten thousand; it would have telling effect. Whoever this unknown writer may be, he shows a wonderful mastery of the subjects he writes upon, and a marvellous power to inform, impress and enthuse. There are several other notable papers in the number, such as "The Great Crisis in Japan," by Dr. Ellinwood; "The Ministry of Money and The Crisis in Cities," by Dr. Pierson; "The Historic Churches of the East," by Prof. Schodde; a grand sketch of "The Student Missionary Uprising;" "A Christian College in Brazil," by Dr. Chamberlain, a highly interesting account of the recent Continental Missionary Conference at Bremen, and a stirring poem by Mrs. Merrill E. Gates. Each of the other seven departments is full of matter equally valuable, embracing Missionary Intelligence, Correspondence, International Department, Monthly Concert, Editorial Notes, Organized Work (reports of societies and many tables of statistics), and The Monthly Bulletin. The influence of such a review, full of rousing thought and burdened with facts bearing on the work of world missions, and scientifically presented, is a mighty power for good in the universal church.