

Exemption of Churches from Taxation

EDITOR BRITISH AMERICAN PRESBYTERIAN

SIR,—I have read with pleasure the letter on this subject in your last issue by "Christianity." The ground he takes is the true one, and will command the support of the electors of Ontario. But your correspondent in replying to the Globe's article on this subject has been misled by that paper into defending the exemption of idiots and insane persons from taxation when in point of fact no such exemptions exist. Idiots and insane persons are taxed, if they own property. The classification of clergymen and judges with idiots and paupers by the Globe was a piece of bitter insult, of a piece with its general utterances on this question. But the mistake into which the Globe led your correspondent is a very trifling one compared with that into which it led so many town and city councils throughout the province when they petitioned to have all exemptions abolished, including Provincial and Dominion property! It never dawned on their minds that they were begging the privilege for themselves and those for whom they were acting, of paying taxes to Toronto, Ottawa, and other cities, on millions of Provincial and Dominion property! What a bright set of business men they must be in those councils!

The Globe's course on the whole question of tax exemptions is the more strange and unaccountable when it is recollected that the editor of that paper was a member of the committee that prepared the articles of confederation by which the Dominion was constituted, and in which constitution the exemption of the Provincial and Dominion property from taxation was adopted, without apparently a dissenting voice. If these exemptions are so terribly outrageous now, were they not equally so when first adopted? That the Church of Rome should not have the privilege of holding large tracts of land exempted, and that no church should have this privilege must be obvious. It is an injury to the country at large. But that the building used for the public worship of God should be taxed, is unworthy of a Christian people, and the advocates of such a measure will never lead a large or influential following on that issue. It is not for "Turks and Infidels" that Canada is to be governed. Those who think it is, will find themselves elected to stay at home. Some time before the late Conservative administration of Ontario retired from office the Globe predicted that as soon as the Reform Party came into power, the exemption of churches would be abolished and everything put right. A Reform administration, which, I may add, has my hearty confidence and support, has held office for several years, and what has come of the Globe's vehement threats and predictions? To sour and alienate the several Christian denominations of the province, would be about as suicidal a thing as any political party could perpetrate; and fortunately the present administration have no disposition to impose a tax on places of public worship, apart altogether from the impolicy of such a measure. Could it be shown conclusively, that the law, as it now stands, is operating very unfairly, as between the different denominations, which has not been shown, then to remedy this unfairness, taxation might, with some show of reason, be urged, but the Turk and infidel argument will only provoke the disgust of all sensible people. Of course, every man that does not agree with the Globe on this and everything else is a fool. We all know that right well. But such denunciation will do us no more harm than the pious curses of a certain old man at home on all who deny his infallibility. Those who propose to govern Canada on the principle of ignoring Christianity may as well save themselves the trouble of going to the polls. The Canadian people are showing from year to year more and more conclusively that they want, and are determined to have, men of Christian spirit and principal to act for and represent them in the halls of legislation, and that those who cynically sneer at religion having anything to do with politics will be permitted to peddle their little political wares in some other market. Of all the impossibilities ever attempted by raving extremists, none is more absurd or impolitic than the proposal to a Christian nation to consent to be governed on the principle of ignoring Christianity. The American Union is like to fall to pieces for lack of honest, reliable Christian men, free from bribery and corruption, to superintend the working of their constitution, and secure an honest vote for the Presidential chair. And we ourselves have had a sufficiently fair share of political scandals to deter us from experimenting on the odious suggestion of trying to govern ourselves on the principle of social infidelity. But the signs of the times are pointing in the same direction, certain political prophets to the contrary notwithstanding. Yours, etc.,

Births, Marriages and Deaths.

NOT EXCEEDING FOUR LINES 25 CENTS.

DIED. At Ottawa, on Feb 7th, Agnes Beatrice, aged four years and three months, also on Feb. 8th, James Herbert, aged one year and one month. Children of Samuel Wood.

Official Announcements.

MEETINGS OF PRESBYTERIES. LINDSAY.—Next regular meeting (D.V.) at Woodville on the last Tuesday of February, at 11 a.m. PARIS.—At Ingersoll, on 13th March, at 11 o'clock a.m. BROOKVILLE.—In the Presbyterian Church, Kapriville, on Tuesday, 20th March, at 8 a.m. PARIS.—The meeting of this Presbytery will meet on the first Tuesday in March, 1877. PARIS.—In Erskine Church, Ingersoll, on the 2nd Tuesday of March, at 11 a.m. HAMILTON.—In Central Church, Hamilton, on the 2nd Tuesday of March, at 11 a.m. General Assembly delegates will then be appointed. PERENNOR.—At Warsaw, on Wednesday, 21st February, at 11 a.m., and in the First Presbyterian Church, Port Hope, on the last Wednesday of March, at 1:30 p.m. BRUCE.—At Paisley, on the last Tuesday of March, at 5 o'clock, p.m. KINGSTON.—In John Street Church, Belleville, on the second Tuesday of April, at 7:30, p.m. TORONTO.—In the lecture room of Knox Church, Toronto, on the 6th of March, at eleven a.m. Commissioners to be appointed to the General Assembly. LONDON.—The First Presbyterian Church, London, on the third Tuesday of March, at two p.m. Remits will be considered, elders' commission will be called for, and delegates appointed to the General Assembly. OTTAWA.—Adjourned meeting in St John's Church, Almonte, on the 13th March, at 2 p.m. Next Presbytery meeting in Knox Church, Ottawa, on Monday, 7th May, at 3 o'clock p.m. CHATHAM.—In the Wellington Street Church, Chatham, on 27th March, at 11 a.m. WHITBY.—In St. Andrew's Church, Whitby, on the 2nd Tuesday of March.

Missionary Wanted.

The Presbytery of Owen Sound is anxious to obtain an Ordained Missionary for the Parry Sound District immediately. Salary at least \$350 per annum. Address REV. D. B. WHITSTER, Meaford, Ont.

Presbytery of Ottawa.

This Presbytery held its last regular meeting in St. Andrew's Church, Ottawa, on the 6th, 7th, and 8th February. There was a very full attendance of both ministers and elders. Rev. W. Ross was elected moderator for the next six months. Session records were called for, and those produced were examined. A call was sustained from the congregation of Cumberland to the Rev. J. A. G. Calder. A call was also presented and laid on the table to Mr. Calder from the congregation of Osgoode. A long time was occupied in discussing the matter of the claims of the congregation of Metcalfe on the Osgoode Church property. It was finally agreed to recommend to both congregations to settle the matter by kindly arbitration, and a commission of Presbytery was appointed to meet with them and urge their concurrence in this recommendation, with power to issue the call from Osgoode. Permission was granted to the trustees of St. Andrew's Church, Carleton Place, and St. Paul's Church, Franktown, to sell the manse and glebe lot, and the church lot situated on the 7th Concession of Beckwith, under the condition that the proceeds of such sale be invested for the benefit of the minister. The following minute was adopted in regard to the

resignation of the Rev. Frederick Home: That the Presbytery accept with regret the Rev. Frederick Home's resignation of the pastoral charge of Buckingham and Lochaber, and regard their appreciation of Mr. Home's ability, devotion and earnestness. The Presbytery further records that it was during Mr. Home's incumbency that the congregations of Buckingham and Cumberland were separated, and the districts of East Templeton and Lochaber united with Buckingham under Mr. Home's pastorate, and that after some experience of the field thus re-arranged, Mr. Home decided that it might conduce to the general interests of the church in this district if he would resign his charge. The Presbytery in accepting of his resignation regret that the general interests of the church which appeared and do still appear to them to necessitate the separation of the congregations of Buckingham and Cumberland should in any way have affected Mr. Home's personal interests. They still retain the highest regard for their brother, and commending him to the Lord, they trust that the church may reap abundant benefit from his labours in any congregation to which he may be called to minister. Mr. Smith requested to be allowed to omit the charge of Chelsea on the ground of financial difficulties caused by the present depression in the lumber trade and recent removals, and a committee consisting of Messrs. Gordon, Carwell, and Maguire were appointed to visit the congregation of Chelsea and endeavour to have the causes removed that have led Mr. Smith to present this request. Mr. A. Campbell's resignation of the charge of Westmeath was accepted, and Mr. Sinclair appointed to declare the charge vacant on the 18th inst. A committee consisting of Messrs. Campbell and Ballentyne ministers, and Mr. Wilson, elder, was appointed to draw up a suitable minute expressing the feelings of the Presbytery in regard to Mr. Campbell's removal from the bounds. Memorials to the General Assembly anent the preparation of a hymn book, and memorializing His Excellency the Governor General in council to nominate a day to be observed as a day of national thanksgiving throughout the whole Dominion, were adopted. The following parties were appointed commissioners to the next meeting of the General Assembly: Ministers by rotation, commencing at the top of the roll, Dr. Mann, and Messrs. Jas. Whyte, Bremner, and Ross. By ballot, Messrs. Gordon, Farries, Bennett, Armstrong, and Campbell. Elders by ballot, Messrs. Bell, Drummond, Metchner, Hardie, Durie, Hurder, McMillan, Robinson and Hon Geo. Bryson. A committee was appointed to consider the propriety of forming a Woman's Foreign Mission committee in connection with the Presbytery. An adjourned meeting was appointed to be held in St. John's Church, Almonte, on the 18th March, at 2 o'clock, p.m., to consider the remits and other necessary business. The next regular meeting to be in Knox Church, Ottawa, on Monday 7th May, at 8 p.m. —J. CARSWELL, Clerk.

Births, Marriages and Deaths.

NOT EXCEEDING FOUR LINES 25 CENTS.

DIED. At Ottawa, on Feb 7th, Agnes Beatrice, aged four years and three months, also on Feb. 8th, James Herbert, aged one year and one month. Children of Samuel Wood.

Official Announcements.

MEETINGS OF PRESBYTERIES. LINDSAY.—Next regular meeting (D.V.) at Woodville on the last Tuesday of February, at 11 a.m. PARIS.—At Ingersoll, on 13th March, at 11 o'clock a.m. BROOKVILLE.—In the Presbyterian Church, Kapriville, on Tuesday, 20th March, at 8 a.m. PARIS.—The meeting of this Presbytery will meet on the first Tuesday in March, 1877. PARIS.—In Erskine Church, Ingersoll, on the 2nd Tuesday of March, at 11 a.m. HAMILTON.—In Central Church, Hamilton, on the 2nd Tuesday of March, at 11 a.m. General Assembly delegates will then be appointed. PERENNOR.—At Warsaw, on Wednesday, 21st February, at 11 a.m., and in the First Presbyterian Church, Port Hope, on the last Wednesday of March, at 1:30 p.m. BRUCE.—At Paisley, on the last Tuesday of March, at 5 o'clock, p.m. KINGSTON.—In John Street Church, Belleville, on the second Tuesday of April, at 7:30, p.m. TORONTO.—In the lecture room of Knox Church, Toronto, on the 6th of March, at eleven a.m. Commissioners to be appointed to the General Assembly. LONDON.—The First Presbyterian Church, London, on the third Tuesday of March, at two p.m. Remits will be considered, elders' commission will be called for, and delegates appointed to the General Assembly. OTTAWA.—Adjourned meeting in St John's Church, Almonte, on the 13th March, at 2 p.m. Next Presbytery meeting in Knox Church, Ottawa, on Monday, 7th May, at 3 o'clock p.m. CHATHAM.—In the Wellington Street Church, Chatham, on 27th March, at 11 a.m. WHITBY.—In St. Andrew's Church, Whitby, on the 2nd Tuesday of March.

Missionary Wanted.

The Presbytery of Owen Sound is anxious to obtain an Ordained Missionary for the Parry Sound District immediately. Salary at least \$350 per annum. Address REV. D. B. WHITSTER, Meaford, Ont.

Presbytery of Ottawa.

This Presbytery held its last regular meeting in St. Andrew's Church, Ottawa, on the 6th, 7th, and 8th February. There was a very full attendance of both ministers and elders. Rev. W. Ross was elected moderator for the next six months. Session records were called for, and those produced were examined. A call was sustained from the congregation of Cumberland to the Rev. J. A. G. Calder. A call was also presented and laid on the table to Mr. Calder from the congregation of Osgoode. A long time was occupied in discussing the matter of the claims of the congregation of Metcalfe on the Osgoode Church property. It was finally agreed to recommend to both congregations to settle the matter by kindly arbitration, and a commission of Presbytery was appointed to meet with them and urge their concurrence in this recommendation, with power to issue the call from Osgoode. Permission was granted to the trustees of St. Andrew's Church, Carleton Place, and St. Paul's Church, Franktown, to sell the manse and glebe lot, and the church lot situated on the 7th Concession of Beckwith, under the condition that the proceeds of such sale be invested for the benefit of the minister. The following minute was adopted in regard to the

IN THE PRESS

Shortly to be Published THE SECOND COMING OF THE LORD, Considered in relation to the views promulgated by the Plymouth Brethren and so called Evangelists. BY REV. JOHN LAING, M.A. 112pp. Price, 25 Cents. Usual discount to the trade. Parties ordering 50 copies and over can have them at the rate of 2/6 per 100. Orders filled by O. B. ROBINSON, 102 Bay Street, Toronto.

SUN MUTUAL Life and Accident INSURANCE COMPANY OF MONTREAL.

Authorized Capital, - \$1,000,000. THOS. WORKMAN, M.P., President. T. J. OXFORD, Esq., Vice-President. M. H. GAULT, Esq., Managing Director. ROBERT MACAULAY, Esq., Secretary. HEAD OFFICE—164 ST. JAMES STREET, MONTREAL. This Company is remarkable for the following features of interest to assured:— 1. It is a Canadian Company incorporated by special Act of the Dominion Legislature, and invests the whole of its funds in Canada, thereby giving to its Policy Holders the benefit of their own premiums. 2. It has made the required deposit with the Dominion Government, for the absolute security of its Policy Holders. 3. Its investments are of the most select character, and command a big rate of interest, making it profitable to its Policy Holders. 4. Being under an experienced management, by which the funds are judiciously, carefully, and wisely managed, incident to companies in the hands of novices, are avoided. With these and other inviting features made known on application to the Head Office or to any of its agencies, there will be no cause for surprise that during the past twelve months of unparalleled depression in and out of the company has done more than a million of new business. TORONTO BOARD: HON. JOHN McMURRAY, JAS. BUCHANAN, Esq., Q.C. A. M. SMITH, Esq., M.P.P. JOHN FISHER, Esq., WALTER KENNEDY, Esq. HON. R. C. WOOD, M.P.P., ANDERSON, Esq., (Mayor). Manager for Toronto, R. H. HOSKIN.

NEW BOOKS.

"THE SPEAKER'S COMMENTARY," the Old Testament complete in 6 volumes, \$20 00 FARRAR'S LIFE OF CHRIST, with Notes and Appendices, (complete edition) 2 vols 5 00 FARRAR'S LIFE OF CHRIST, (cheap ed.) 2 25 STANLEY'S HISTORY OF THE JEWISH CHURCH, complete in 8 vols., octavo, 12 00 STANLEY'S HISTORY OF THE JEWISH CHURCH, (cheap edition) vols 4 & 5 only 5 00 THE LIFE AND Writings OF ST. JOHN, by James M. Macdonald, D.D., with Maps and Illustrations, etc., 5 25 THE EXPOSITIO, edited by the Rev. Samuel Cox, 4th vol. 2 25 STUDIES ON THE NEW TESTAMENT, by J. B. Conybeare, 2 00 THE PROPHETS OF CHRISTENDOM: Sketches of Eminent Preachers, by W. Boyd Carpenter 1 25 THE FOOTSTEPS OF ST. PETER, being the Life and Labors of the Apostle, by J. R. Macdonald, D.D. 1 00 "My Old Letters," a Poem, by Horatius Bonar, D.D. 1 00 GLIMPSES OF THE INNER LIFE OF OUR LORD, by W. G. Skelton, D.D. 1 00 SERMONS ON THE INTERNATIONAL LESSONS, 1877, by the "Monday Club," 1 25 JOHN YOUNG, Upper Canada Tract Society, 102 Yonge Street.

SARSAPILLINUM, SI.

Cures Blood Diseases, Scrofula, Consumption, Old Sores, all Inflammations, Neuralgia, etc. in 10 to 15 bottles. BRAIN AND BODY BUILDER, \$1. For nervousness, over-worked brain, depression. PAIN SPECIFIC, 25 cts. It will relieve all pains, all pains immediately. UNIVERSAL MANDRAKE PILLS, 25 cts. Constipation, liver disease, headache, dizziness, etc. Wholesale orders solicited. If wanting any of them, ask your druggist, if not found remit us \$1 or more, and we will send by express, charges paid. WHITTIER, SON & CO., 102 FRONT ST. WEST, TORONTO. Importing, Manufacturing Chemists and Druggists. Cash on order. Add a speciality. We invite all cash and prompt time buyers to call, or order, or ask for quotations.

THE OLDEST UNDERTAKING ESTABLISHMENT IN TORONTO

ESTABLISHED 1838. W. H. STONE, (Late H. B. WILLIAMS,) Furnishing Undertaker, 239 YONGE STREET, TORONTO, (Opposite Piddington's Bookstore.) METALLIC CASES A SPECIALTY. OPEN AT ALL HOURS.

HAMILTON COLLEGIATE INSTITUTE.

Classes organized for those reading for the Universities, Professional Examinations, and for Teachers' Certificates. As the full Upper School Curriculum is now taught, a good opportunity is offered for those reading for FIRST-CLASS CERTIFICATE, and for Senior as well as Junior Matriculation in the University. For record of the School, apply to the HEAD MASTER.

To the Working Class.—We are now prepared to furnish all classes with constant employment at home, the whole of the time, or for their spare moments. Business new, light and profitable. Persons of either sex well situated, we will send one dollar to pay for the trouble of writing. Full particulars, samples worth several dollars to commence work on, and a copy of Home and Friends, one of the largest and best illustrated Publications, all sent free by mail. Reader, if you want permanent, profitable work, address, GEORGE STONE & CO., Portland, Maine.

TO CHURCH TRUSTEES.

We are making a specialty of CHURCH CASTINGS, PAW ENDS for body of Church, Paw Ends for Gallery, CASTINGS FOR BOOK RACKS, Ornamental Work for Front of Gallery, Columns for Churches. We have a variety of patterns for the above of THE LATEST DESIGNS. Photographs and Price Lists sent on application. HARTLEY & HEATHKIN, Union Foundry, Guelph, Ont.

COLLEGES.

To Students attending the University or Knox College, we will give A Special Discount of all purchases. We keep a large stock of goods such as they usually require, and supply everything required in Clothing and Furnishings. R. J. HUNTER & CO., Merchant Tailors, Cor. King & Church Streets Toronto.

SEWING MACHINE SALES FOR 1874.

The Singer Man'g Co. sold 241,679 Machines. Wheeler & Wilson Man'g Co. 22,500 Howe Sewing Machine, estimated... 35,000 Domestic Sewing Machine Co. 28,000 West Sewing Machine Co. 20,495 Grover & Baker Sewing Machine Co. estimated... 30,000 Remington Sewing Machine Co. 17,608 Wilson Sewing Machine Co. 17,325 Gold Medal Sewing Machine Co. 15,314 Wilcox & Gibbs Sewing Machine Co. American B. E. Co., Sewing Machine Co. 13,710 Victor Sewing Machine Co. 13,323 Florence Sewing Machine Co. 5,517 Singer Sewing Machine Co. 4,511 J. E. Brandorf & Co., N.Y. 1,866 Bartram & Fenton, Machine Co. 250 McKay B. Machine Association 128 Keystone Sewing Machine Co. 379



NEW YORK SINGER SEWING MACHINES. THE SINGER MANUFACTURING COMPANY sold in 1876, 241,679 Machines, being 148,862 more than any other Company sold. Warranted to outwear two of any other make. Beware of Imitations and cheap-made Machines. NONE GENUINE WITHOUT BRASS TRADE MARK ON ARM of Machine. The only office in Toronto, at 23 Toronto Street. R. C. HICKOK, Manager The Singer Manufacturing Co., 34 Union Square New York.

White & Sharpe,

65 KING ST WEST. SHIRTS! Speciality. Everything IN GENTS FURNISHINGS. Order your Shirts from WHITE & SHARPE.

ME EELY & KIMBERLY,

BELL FOUNDERS, TROY, N. Y. Manufacture a superior quality of Bells. Special attention given to Church Bells. Illustrated Catalogue sent free.



McSHANE BELL FOUNDRY

Manufacture those celebrated Bells for CHURCHES, ACADEMIES, &c. Price List and Circulars sent free. McSHANE & CO., BALTIMORE, MD. ME EELY & COMPANY, Bell Founders, West Troy, N. Y. Fifty years established. CHURCH BELLS and BELLFOUNDERS, ACADEMIES, FACTORY BELLS, etc. Improved. Price Lists, Catalogues free. No agencies.

ROSES

Five over-blooming and fine roses sent by mail postage paid every here, and their safe arrival guaranteed. \$1 for \$1.14 for \$2; 30 for \$1. Parolawer's choice of nearly 600 varieties of Roses and other plants, carefully labeled. Fine Premium Rose with each package when it comes. Catalogue free. Address, JOS. T. PHILLIPS & SON, West Grove, Chester Co., Pa. GREY DRY FADED AND FALLING HAIR is now restored to its natural condition by the use of Wood's IMPROVED Hair Restorative. The IMPROVED ARTICLE is now taking the lead over all others, leaving the hair clean, soft and glossy. C. A. COOKE & CO., Chicago, Sole Agents for the United States and Canada. Sold by all Druggists everywhere. Price 25c. Sent by mail, HENRY CURRAN & CO., New York.

Legal Cards.

ROBINSON & KENT, (Late Duggan & Robinson,) BARRISTERS-AT-LAW, ATTORNEY Solicitors, Conveyancers, &c. Office—Provincial Assurance Buildings, Court Street, Toronto. J. G. ROBINSON, M.A. HERBERT A. KENT.

Business Cards.

ESTABLISHED 1854. A McDONALD, Renovator and Dyer, of Gentleman's Wearing Apparel, No. 24 Albert Street, Cor. of James, TORONTO

R. MERRYFIELD Boot and Shoe Maker, 190 YONGE STREET. A large and well assorted Stock always on hand.

Medical and Dental.

J. W. ELLIOT, DENTIST, Uses his own new PATENT FILLERS, EXTRACTORS, and MOULDING-FLASKS, 48 and 46 King-st. West, over Cooper & Co; Druggists.

THOMAS CREAN, Merchant and Military Tailor, (Late Master Tailor in H. M. S.) No. 485 YONGE STREET, EAST SIDE, Between Ann and Carlton Streets. TORONTO. New Lines of Imported Fall and Winter Goods now on hand.

J. BRUCE & CO., Photographic Art Studio, 118 King St. West, Toronto, opposite the Rosses Station. Portraits in every style unequalled for Artistic merit and finish. Satisfaction guaranteed. Discount to Clergymen and Students.

WEDGEWOOD HOUSE.

No. 61 King Street West, Toronto. FINE TEA, BREAKFAST AND DINNER SETS. At very moderate prices. You are invited to call and examine before buying elsewhere. C. McBEAN.

THE STEADILY GREY SIG DEMAND FOR Aerated Bread

since its introduction is a satisfactory evidence of the merits of the article. Only manufacturer in Ontario. J. D. Nasmith, Corner Jarvis and Adelaide Streets, (Ordinary Domestic Bread also daily.)

\$999 Can't be made by every agent every month in the business we furnish, but those willing to work can easily earn a dozen dollars a day right in their own localities. Have no room to explain here. Business pleasant and honorable. Women, and boys and girls do as well as men. We will furnish you a complete outfit free. The business pays better than anything else. We will bear expense of starting you. Particulars free. Write and send. FARRER and mechanics, their sons and daughters, and all classes in need of paying work at home, should wish to us and learn all about the work at once. Now is the time. Don't delay. Address TAUB & CO., Augusta, Main.

A Home and Farm OF YOUR OWN

On the line of a GREAT RAILROAD, with good markets both EAST and WEST. Now is the Time to Secure it. Mild Climate, Fertile Soil, Best Country for Stock Raising in the United States. Books, Maps, Full Information, also "THE PIONEER," sent free to all parts of the World. O. F. DAVIS, Land Com. U. S. R., OMAHA, NEB.

BOOK AND JOB PRINTING

Business and Visiting Cards, Circulars, Hand-bills, PAMPHLETS, SERMONS, BILL HEADS, BLANK RECEIPTS, AND ALL KINDS OF PLAIN, ORNAMENTAL AND FANCY PRINTING, Neatly and expeditiously executed at lowest prices, at PRESBYTERIAN PRINTING HOUSE, 102 BAY ST., TORONTO.

Estimates furnished for Book Work. BOOK BINDING in all its departments at fair prices. Orders from our friends and patrons solicited and satisfaction guaranteed. Address, C. BLACKETT ROBINSON, 102 Bay Street Toronto