

Exemption of Churches from Taxation.

Editor BRITISH AMERICAN PRESBYTERIAN

Sir,—An effort is being made to erase from our statute books all exemptions from taxation. With the general principle we agree; but every general principle has its limitations. No person in his senses would think of taxing the insane, the idiot or the very poor. I beg pardon—our city fathers, led by Mr. Hallam, have petitioned, that all without exception should pay taxes. If so we would see the tax gatherer enter the miserable cabin of the pauper, and demand taxes on his \$100 or \$150 income, and in default seize his bed of rags, or broken stove, and sell them to meet his demand. Doubtless church property held for purposes of gain, such as large vacant lots, not necessary for the actual use of the congregation, the large salaries of judges and other public officials, should be taxed. But property that has been contributed by private benevolence for the public good—for the worship of God and the proper training of the people in the practice of every virtue, which tends most directly to the peace, prosperity and well-being of the state—as churches and Sabbath Schools do—are placed on a different footing from the "butcher, milkman and greaseman," who the *Globe* argues, have an equal claim for benefiting the public. If the editors of the *Globe* cannot see that all such parties belong to a different category, then they are less intelligent than we take them to be.

Do they contribute their means for the public good? Do they not rather carry on their business for the pecuniary profits they realize thereby? Why then put their property on a level with churches set apart for the worship of Almighty God? *The practice of exempting certain classes of property from taxation has been carried out by all civilized states.*

The grounds on which this has been done are these: (1.) That Government should so levy taxes as not to be oppressive. (2.) That governments may wisely give countenance to measures and associations which require public spirit and self-sacrifice in their promotion, and admittedly conduce to the public good.

The wisdom and expediency of these principles cannot be disputed. The United States, of all the great countries in the world, is the freest from state or church tax, yet these just principles are recognized by the laws of all the States. In every state so far as we know, charitable, literary and scientific institutions are exempt from taxation, because there is an enlightened recognition of the fact that such institutions are intended to promote and do directly promote the well being of the community and the end for which all good governments exist.

A committee of the New York State Legislature lately recommended that churches should still be exempt. So also the majority of the town council of Ottawa rejected the proposal to tax churches. This principle we believe, is acted on by all the leading Christian nations of the world. And why should we adopt a different principle from that which the ablest and most enlightened Christian statesmen have acted on? Because the *Globe* and its followers have adopted certain one-sided and very partial and narrow views of public policy, like the views of certain doctrinaires in politics in France and England, whose radical principles the *Globe* often opposes as subversive of the settled order of things in every country. Why if their views were carried out to their logical consequences the British constitution would have to be overthrown, for it is in many things most illogical—a setting aside of the right of the majority—through the result of experience and compromise. Yet illogical as in many things it might easily be proved to be, we hold that it is the best government on earth, and one that stands far better than any one that could be devised in the logical brains of Hallam and Co., or the *Globe*—one that works better than any that the great French Academicians have been able to devise.

So in the case before us, the combined common sense of all Christian nations is a far safer guide as to what is right and wise and best, than all the cold, hard, narrow logic of all who demand church taxation. On what principle does it rest?

Besides the one I have stated, which is quite sufficient, I hold that it does and should rest on the principle that we are a Christian nation, and that the great body of our people admit this and wish this principle to be publicly owned. Are not all our laws bearing on morality founded on this principle? the recognition of the Sabbath, marriage as a divine institution, etc. That this is the case even in the United States' Constitution has been claimed by all her leading statesmen and thinkers during their centennial year. Hence they refused to open their great exposition on the Christian Sabbath. And if they did so and felt it their duty to do so, who have no state church, shall we be charged with advocating state churchism if we apply the same principle to the case before us? Then they have all the best minds in the United States against them; and to be consistent the logical *Globe* would have had to advocate opening the exhibition on the Sabbath, as the State has nothing to do with Christianity! If we are a Christian nation—and our public laws own this—then let us not forget that the God of Heaven claims to be the king of kings—the source of all legitimate authority which belongs to states. He has appointed civil government and given it its proper sphere, Ps. ciii. 19, cv. 16; Prov. viii. 15. But surely not such a sphere as would be an insult to Himself and interfere with His own worship and the honour due to Himself. Yea more, Jehovah says the nation that will not serve Christ shall perish. The prosperity of nations in modern times has been just in proportion as they recognized Jehovah in a public capacity. In proportion as Great Britain and other nations owned and honored God by their legislation they prospered. Christ is king of nations as well as king and Head of the Church, (Ez. ii. 22, 28; Is. xl. 5; Eph. xx. 22; 1 Cor. xv. 24; Rev. xix.) We admit that as a general rule all that can should pay for the support of the civil government. But we have seen that certain classes, i.e. insane, the idiot or incapable, and the very poor, cannot pay. Why have they been

placed in such a position? By the will of God the supreme Ruler of all. And may He not also claim that places set apart for His worship should be exempt? The *Globe* says that Christ paid taxes to the civil government, and that his people should do the same on their churches as well as on their private property. I deny the premise; there is no evidence in Scripture that our Lord paid such taxes. All learned expositors tell us that the tax He paid was for the temple service, for the support of His own worship as appointed by Himself.

Do we then own ourselves to be a Christian nation? Not all the people; very well, but the great body of the nation—nineteenth or more of the tax payers do. And should we not own it by exempting places set apart for divine worship? Would David have taxed the Tabernacle? A very important consideration is that a tax on churches would be felt mostly by the poor. The working classes find it difficult enough now to keep their churches open and support ordinances—but add two or three hundred dollars—for taxes, and what will be the result? In many cases the closing of the churches. They can scarcely make the two ends meet now; make the burden heavier and they cannot do it at all. It would be easier for the wealthy congregations to raise large amounts than for the poor to raise much smaller sums. Besides as long as human nature is what it is, men will pay a tax which they must pay where, in many cases, they would not give it as a voluntary contribution. As to the lightening of the burdens of the people, especially of the poor, to any great extent by taxing churches—it is all moonshine. It would bring a larger revenue for municipalities to squander, and Alderman to lay out on excursions and turtle soup; but would not to any appreciable extent lessen the taxes on the poor man; while it would add a great deal to the amount to be raised for the support of his church, and then I believe do great injury to the cause both of religion and virtue in the land. It would thus be a premium on infidelity and irreligion, and a direct hindrance to Christianity and morality, an insult to the Great Being whom we profess to worship.

If the church property belonged to some society whose members were not taxable in the municipality then such taxes would be so much gained to the civic income. But the people who belong to the different Christian churches of this city pay probably nine-tenths of the city taxes. If the churches are taxed it is practically the same people who must pay the taxes on the churches. As long as the people of the different churches constitute the great body of the people, there can be no serious injustice in exempting churches. The Synagogue of the Jew should of course be exempt as well as the Christian church. And if there be any Turks amongst us (which we doubt), and they have a place of worship, exempt it also.

We claim this exemption as a professedly Christian nation, and also because such property has been voluntarily contributed for the public good. Yet the *Globe* declares that the exemption of church and school is identical with that of trades carried on for private gains. Suppose several persons combine, and purchase and man a life-boat to be placed on a dangerous coast for the rescue of those in danger of drowning, would any rational person say that it would be just or legitimate to tax this boat the same as the property of persons engaged in trade for selfish gain? Yet those who sustain churches and Sabbath Schools do a work of as real benevolence and importance as those who provide a life-boat, and one more intimately related to the prosperity of the state.

This illustration we have taken from the *Christian Guardian*, which says that the *Globe* and all the advocates of taxing the house of God, willfully ignore the main consideration on which the exemption of churches is claimed, and while they deal largely in assertion and plausible declaration, fail to meet the case as presented by itself and the defenders of the claims of the Christian churches. It is not simply because the property is unproductive but because it is so in consequence of being dedicated to the public good. It is not because the churches do some kind or degree of good that exemption is claimed, but because they directly contribute to promote the highest objects of civil government, while defraying the whole cost by private benevolence. And what is worst in this discussion, it is quietly assumed that the Christian churches have no beneficial influence on public morals, that the state is in any way bound to recognize or commend. Of course to those who hold the unchristian doctrine, that the legislature of a country, in setting the laws of taxation should make no difference between a Christian church and a theatre, and that the most philanthropic labour has no more claim to recognition than the most necessary trading, arguments based on these weighty considerations can have no meaning. But we cannot believe that these broad and clear distinctions will be ignored by our Legislature. For as President Elliot of Harvard University pointedly says on this subject: "If the state wants the work done it has but two alternatives; it can do it itself, or it can help benevolent and public-spirited individuals to do it." The *Globe* says that these arguments involve the same principles that have impoverished states to enrich the church, and that have "done service for centuries in defence of religious intolerance and persecution." Surely a child may see that the exemption of places of worship is a very different thing from the exemption of ONE-THIRD or ONE-HALF of the property of the nation held in *main* by the Church of Rome, the greater part of which was let out to tenants for the constant increase of the wealth and power of that great corporation to the hinderance of the liberties of the people.

Again the recognition by a Christian government of the truth of the Christian religion as represented by the different churches all freely tolerated as a national benefit, is surely not identical with the assumption that one of these churches is endowed with infallible authority, and therefore must be supported by the state to the exclusion of all others. The *Globe* thinks that for the state to assume that Christianity is a national benefit is going beyond its province. But the state

does assume this in every Christian country, for its fundamental laws relating to morality are founded on the laws of Christianity; and we only wonder that such a paper as the *Globe* should ignore this in the province of Ontario. If such an argument were used in China or Japan against the exemption of Christian churches, we could understand it. It is the duty of every professedly Christian government to honor God in their legislation; and to tax churches, would be directly to cast dishonour upon the Great King of nations, and to discourage and hinder, in so far as it can, His worship in the land.

This is the surest way to bring a blight and not a blessing upon our country, for thus disowning our obligations to and our dependence on the God of heaven.

Even the heathen king Nebuchadnezzar, when he came to himself, after his insane attempt to put down the worship of the true God, owns the dependence of all governments and peoples on Jehovah. (Dan. iv. 34-37). Certain, I am, that such an Atheistic law would not be long tolerated on our statute book, or by any Christian nation. Let us beware what we do in this matter, for righteousness alone exalteth a nation; and if we tax God's houses of prayer we are truly robbing God, as a people, and we will bring His judgments on our land. CHRISTIANITY.

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