

an examination held recently of a battalion told off for India it was found that no less than four hundred and seventy men out of a total of eight hundred were physically unfit for service in the East. The ranks, it is asserted by a correspondent of the *New York Times*, are being filled with undergrown lads and narrow chested weaklings whom the recruiting sergeant of ten years ago would have scornfully dismissed to the tailors' shops. Indeed, were it not for the drafts from Ireland and Scotland, England would be in a bad way. The military authorities are even hunting at some form of conscription as a method of remedying these defects."

THE PREPARATORY COURSE.

THE important suggestion of Mr. Mortimer Clark that the Preparatory Department of Knox College be abolished should not be lost sight of. The time seems to be opportune for considering what action can be taken in the matter. The College staff has acquired strength by the recent appointments of Professors Ballantyne and Robinson and there is a feeling that the interests of the church can be still further advanced by utilizing the energy now expended on the Preparatory Course in theological work. Without doubt the question is a live one, exercising the minds of thoughtful brethren who have no other interest than that of the ministry and the church in view, and the college would be but responding to public opinion of considerable weight should it move in the direction indicated. There need be no fear that the number of candidates for the ministry would be seriously diminished, and in any case, many people agree with Mr. Clark that the church is now in a position to raise the standard of education so that a University course should be a requisite qualification for entering upon theological studies.

TAX EXEMPTIONS.

IT is well that ministers and people should consider the subject of tax exemption as regards churches. The Convention held at Toronto this fall drew attention to the question and discussions have since taken place at ministerial meetings. It is largely a question for laymen who pay for the maintenance of the churches. Ministers are sometimes said to be more theoretical than practical in business affairs, but here is a question which it would be well for them to examine from the practical side of the contributor to the church funds. It is evident from the debate at the Toronto Ministerial Association that some ministers have not done so, and that they are hazy as to the true bearings of the whole subject. One reverend gentleman is reported to have said that churches should pay their own way like other institutions. Notwithstanding that he is a rev. professor he needs be told that churches more than pay their own way; that they exist for the good of the community and are the most valuable money asset of any community; that every person who contributes a cent to the church funds contributes that cent to the relief of the taxes of his community. The statement by another rev. gentleman that church exemption was responsible for the creation of a privileged class, and that the cliques controlling the most votes would get the most exemptions, is disposed of by uniform experience to the contrary. Objection to exemptions was taken on the ground that churches used their property as a means of revenue, and collected pew rents. Property held by churches and used for other than church purposes ought to be taxed, but revenue derived from pew rents is a congregational revenue,

not a tax on the public, and is beyond public criticism. It is an arrangement of concern to the church members only.

On the other side strong ground was taken,—the services given in return for exemptions, the religious and charitable work done and the consequent saving of expense to the municipalities, were forcibly described. The real privileged classes were the non-church goers who were permitted to enjoy a Christian civilization, brought about by the agency of the church, and paid for voluntarily by church members. Rev. Dr. Milligan touched the core of the subject when he pointed out that the church is an essential part of the State and that the State might as well propose to tax itself, as to tax the churches.

An agitation is springing up to abolish tax exemptions on all property and especially on churches. "Let those who wish to have churches pay for them," is but another form of Professor Farmer's misconception that "churches should pay their own way like other institutions." But the cry, whether from demagogue or parson is deplorable and must be combated. It comes but seldom from the pew. The church member therefore must bestir and assert himself, for it is easier to overcome insidious teaching at the outset than when it has taken hold of unthinking minds. And let us remind any tax-seeking congregation with a surplus which it is willing to hand over to the State, that there are deficits in the Widows' and Orphans' and Aged and Infirm Ministers' Funds, whose services to the commonweal have not been recognized by a farthing from the corporate state, and whose services to the church entitle them to the respect and support of those who have been blessed with abundance of the good things of this life.

SABBATH BREAKING IN TORONTO.

IT is the clear duty of the City Council of Toronto to take Alderman Hallam to account for his unauthorized, unwarrantable and wrong action in throwing open the Chrysanthemum Show to the public last Sabbath. A flower show with a band concert may be considered by some people to be quite proper as means of recreation on Sunday. We believe such means to be quite improper and wrong. But apart from the propriety or impropriety of the thing, the Alderman's action is open to serious objection on other and more mundane grounds. The citizens of Toronto are the judges of how their Sabbaths are to be observed and not Alderman Hallam. They must be consulted before such a course as that ordered by Mr. Hallam can be allowed. The act is an instance of unlimited assurance on his part difficult to understand, and we do not hesitate to say that in the circumstances the police ought to have protected the citizens' interests by closing the show and stopping the band. The fact of Mr. Hallam being an Alderman does not give him the power or privilege to do as he pleases in public affairs. Had a private citizen presumed to do what the Alderman dared to do, would the authorities have tolerated it? Yet Mr. Hallam acted without any authority and therefore as a private citizen and should be promptly dealt with. The rights of the people which are safeguarded by the laws have been clearly invaded. The principles of municipal government have been ignored. If Mr. Hallam is upheld what follows? Aldermen may play fast and loose with the business of the city, knowing that if a few noisy apologists appear, they will be sustained. For instance, an Alderman may order a band concert and amusements in High Park or Victoria Park, and anyone similarly disposed in this city may do like-