

appears that if they were not unreasonably taxed, they would give something and do something towards carrying the general burden. The camel whose "back is broken" by the last straw, cannot be coerced into carrying the load any longer. The income of a rich congregation is, say, \$500 per month—they give two per cent. assessment and have nearly \$400 left. A poor congregation, taxed in the same way on \$100, has only one-fourth as much left as the other, and that \$24 assessment means a whole week out of the year. Repeat two or three such assessments, and you take a month out of the year—financially. No poor congregation could stand that: docked of \$100!

#### MERE PERCENTAGE IS ESSENTIALLY UNJUST.

Most taxation machineries have some element of a connective or self-adjusting nature which seems to keep the machines in proper equitable working order. There is a Court of Revision or Appeal; as a system of exemptions these things tend to "restore the balance" when it is rendered unsteady or "sags" the wrong way. Church assessments are not usually so elaborate as to have such a provision in their machinery. Hence the greater need of some such *fundamental distinction* between rich and poor—a practical method of partial exemption. That is what this system of graded assessments amounts to. When "reduced to its broad terms," it is an exemption of one-half. The Rev. Dean S. Jones, who brought the Toronto plan forward, is reported to have made

#### PERSONAL COMPARISONS

between men of different incomes, and this method of argument has the special virtue of "bringing the matter home" more forcibly. To lay the same percentage, whether two per cent. or ten per cent., on parishes of very different financial ability, is a gross injustice, as the promoter of this admirable measure pointed out. It provides that parishes having an income of \$5,000 or more should pay the full percentage, while those having only \$1,000 or less should pay only half that rate, being assessed on only half their income instead of the whole. It is, in fact, a scheme providing exemption to the extent of one-half in extreme cases of poverty, and less as the financial ability increases. We commend it heartily to other dioceses.

#### TORONTO HAS SET A GOOD EXAMPLE

in this respect, although not so princely in the liberality of its merchant princes as Montreal. There is a *closeness* about the proceedings of the Western city, where there is large-handed generosity in the case of her Eastern sister. We may find out another instance of slow and apparently grudging concession on the part of the Eastern parishes in the former diocese, or rather (so little is done!) a direction in which concession should be made. We have spoken of exemptions for the poorer parishes, a kind of safety valve when their poverty becomes too pressing to afford an ordinary tax. Toronto provides generously its

#### EXEMPTIONS FOR THE RICH

in the canon on assessment. Some parishes have magnificent local endowments—these are exempt. Churches, school houses, parish halls, parsonages—these are exempt. A parish may spend thousands of dollars in the luxury of African or Asiatic missions—all this is exempt, while missions are languishing in Canada. They may erect palatial structures for their own Church purposes, and pay interest on gigantic debts thereon—all this is exempt. What folly, what injustice! They should be assessed according to their *ability*, no matter

in what direction that ability is manifested or chooses to display itself. Their *total* income and expenditure and their *total* capital and property should be assessed. Such exemptions of the rich are "barbarous" and should be abolished. It is their existence and continuance which transfers such heavy pressure to assessments on the poor. If they were removed, the pressure would be practically nothing. Is Toronto diocese a plutocracy?

#### OBITUARY.

##### BISHOP SILITOE.

Visitors who were present at the recent sessions of the General Synod in Toronto will remember the aspect and manner of the subject of this notice; the energetic expression usually marking his features, and the words full of spiritual feeling and religious fervour which always characterized his utterances. It was difficult to connect such a personality with the rough and bustling activities of a diocese in the far West of Canada, but enquiry would not fail to elicit the fact that his administrations as a Bishop had proved most acceptable and successful, with ever deepening and widening influences. As far as mere birth goes, he was a "Colonial," born in Sydney, N.S.W., but his education was wholly English and chiefly at Pembroke College, Cambridge, whence he graduated in 1862. He was ordained in 1869, and held various English curacies, subsequently transferring his services to the Cathedral at Geneva and Darmstadt. In 1879 he was chosen for the bishopric of New Westminster and consecrated by Archbishop Tait. His Lordship was a Mason of high degree, a fine musician, and an ardent advocate of Imperial Federation. His work among the Indian and Chinese element in British Columbia will long be remembered. It is melancholy to think how much his work was hampered by want of funds, as compared with the efforts of Methodists and Presbyterians. He is described by the *Church Review* as "a judicious Catholic, working on sound Church lines, though he was not supported as he ought to have been by Catholics at home."

#### THE RIGHTS OF LAYMEN.

The development of special lay agencies is one mark of an increasingly vigorous life in the Church. Life creates vital organization, and the higher the life, the more varied are the functions in which that life expresses itself. This biological fact justifies the existence of the different societies, guilds, brotherhoods, confraternities, orders, that have sprung up in the Church, each to do some particular work, or to emphasize some portion of the one Faith and make it practically effective in daily life. But it must be made very clear that these voluntary associations do not exist to monopolize the tasks they severally undertake, to mark off a department of Christian activity and put up a sign "No trespassing allowed," or to dispense the Church at large from the sense of responsibility that ought to rest on every member of it, the responsibility for all that the Church is on this earth to do. Special agencies illustrate universal duties. The American Church has asserted this in the most emphatic way, by declaring that every man, woman and child in the Church is, by virtue of his or her baptism, a member of the Domestic and Foreign Missionary Society, and as such is under obligation to convert the nation and the world. The results of a forgetfulness of this principle are not far to seek. It was that which led to the unhappy notion, now at length passing away, that because the priesthood of the Church was specially commissioned to extend Christ's kingdom among men, therefore the laity had no particular concern in it. The Brotherhood of St. Andrew has helped laymen to see that precisely the opposite is the case, that, as the organ

of that society says, "all have priestly functions to perform. The old notion that the business of the clergyman was to dispense the blessings of the Gospel and that the people had nothing to do but to receive them, was neither Catholic nor Protestant, it was certainly not Christian." But there is a danger now lest the Brotherhood itself should cloud the conception of their privileges and duties in the minds of laymen outside that body. We do not in any way hold the Brotherhood responsible for this; we believe that its leaders are doing their best to prevent the error. Yet, through the mistaken zeal of some of the clergy, and the unguardedness of some of its members, a notion is gaining ground that the members of the Brotherhood, together with members of "lay readers' associations," candidates for the ministry, etc., form a sort of "fourth order," and have some kind of faculty to read morning and evening prayer and deliver exhortations that does not belong to any ordinary layman. We desire, then, to remind our readers that it is entirely competent for any layman to read the daily office of the Church (omitting, of course, the Absolution) and to address words of Christian encouragement to his fellow-Christians. Of course he cannot intrude into a parish church for the purpose, but if he is a member of the congregation and a clergyman is unexpectedly absent, he may recite the office in the choir, or preferably, perhaps, in his seat in the nave. For the sake of good order, a layman who intended to do this more or less regularly would apply to his Bishop for a lay reader's license, but this only recognizes a right that already exists. On the Sundays of the next three months, many laymen in the Church will find themselves in company with a few Church folk in some place in mountains or by sea-shore, or on ship-board, where there is no priest of the Church. It would be sad if any such should feel debarred from exercising that noble privilege secured to her children by the English Church of joining in her world-wide worship by saying the choir office, enshrining as it does the treasures of three thousand years of devotion in the Jewish and the Christian Church, arranged so simply that a child can follow it. Mr. Ruskin is not in all ways an exemplary Churchman, but he said once that for thirty years it had been his custom, when not at public worship, to say morning and evening prayer in company with his valet, wherever he might be. More and more laymen, every year, are following the practice of "saying office." Let them have no fear that they are breaking law in doing so.—*The Churchman.*

#### REVIEWS.

MAGAZINE.—We can still recommend confidently the *Expository Times* as a most valuable help to teachers and preachers. Not only have we good expositions of a standard character, but we have also hints of new views of well known passages, for example Dr. Hinzinga's exegesis of Isaiah xl. 31, which is original and suggestive, whether it is finally accepted or not. Dr. Davidson's *Theology of Isaiah* will be of great importance when complete, and Rothe's *Exposition of I. St. John* also, although in another way.

#### A DECLARATION ON THE INSPIRATION OF HOLY SCRIPTURE.

The undersigned, deeply sympathizing with the distress and disturbance of mind which have been widely felt among Church-people generally, and in particular by many theological students, in consequence of the unsettling effect of recent discussions on matters connected with the criticism of the Bible, have ventured to put forth the following *Theses*, under the conviction that they express truths which form an essential part of the Church's belief, and in the hope that when published they may tend to clear the issue, and be found to indicate with sufficient plainness the attitude which Churchmen may adopt in the present controversy.

1. By inspiration is meant a special action of the Holy Ghost, varying in character and in degree of intensity, upon those writers from whom the Church has received the books included in the canon of Scripture, by which those books were directed to certain Divine purposes, and protected from all defects injurious to those purposes.

2. The main purpose of Holy Scripture is generally to reveal truths concerning God and man, and in particular to bear witness to our Lord Jesus Christ.