

not? One family is benefited about as much as another. The policemen protect all alike. The drains and—in a sense—the jails, the streets and the sewers, the gas lamps, and the schools are for all. The poor citizen may be as influential as the rich, he feels that he is independent, he votes as often—perhaps oftener, and all are equal before the law. Why then should not all pay alike?

Why? The proposal is so absurd that it is not even a good joke. Some families pay taxes of one or two dollars a year, others pay one or two thousand. They pay according to their wealth, that is, as far as their wealth can be ascertained, And in ascertaining this, governments are often unpleasantly inquisitorial, and the penalties of evasion are formidable. A man with £1,000 a year pays ten times as much income tax as a man with £100, and he has to lay bare the sources of his income with scrupulous accuracy. The city, and the nation go on the principle, that where there is community of life and interest, rich and poor should contribute to the ordinary revenue, as God hath blessed them. Strange as it may seem, the world has thus adopted the christian principle.

Of course the Church is not behind the world. A church is built say with an hundred pews, and a revenue of \$4,000 a year is required. How is the amount ordinarily raised? By putting a tax of \$40 on every pew; calling that pew-rent; and appointing a number of the most responsible men to collect and disburse the taxes. Here you have your Temporalities Board, or Trustees. The poor widow pays as much as the rich widow, or goes without a pew. The mechanic pays as much as the merchant, the young clerk as much as the retired millionaire. If it be the result, as it must in villages and cities where the population is not increasing, that pews gradually become vacant, and the revenue falls short, the Temporalities Board may be driven to adopt temporarily an approach to the christian principle. More commonly, however, they do nothing, or run into debt, or appeal aimlessly to the

people, and thus murmurs originate that the pastor is not what he once was, and that a change would be desirable.

We are in the iron age. Society has adopted the christian principle, and a degraded Church does not seek to rise above the worldly or selfish principle. Is it wonderful that while Popery—with her grand Cathedrals open to all—retains some hold upon the masses, in England and Germany, not one mechanic in ten ever enters a church. The Church most of our cities is a Club too expensive for the poor. They must for ever compete with purses an hundred times longer than theirs, no matter how long they have been faithful members of the Church, no matter what service they may have rendered her. And that, as far as the Temporalities are concerned, is all that church membership means.

CHURCHMAN.

THE BEST TIME.

A very dear and only daughter lay dying. She had been a very thoughtful, praying child, having professed religion at twelve years of age, and lived a devoted and useful life. Now she was only waiting a few hours to go home. Severe pain at times almost took away the power of thought. Between these severe attacks of suffering she looked back on her childhood's experiences, and forward into the blessed future with equal clearness and joy as she said, "There's a delightful clearness now." As I sat by her bed, we talked as her strength would permit. Among the many things never to be forgotten, she said:—"Father, you know I professed religion when I was young, very young—some thought too young—but oh, how I wish I could tell everybody what a comfort it is to me now to think of it!" Reaching out her hand—fingers already cold—and grasping mine, she said with great earnestness: "Father, you are at work for the young. Do all you can for them while they are young. It is *the best time—the best time*. Oh, I see it now as I never did before! It is the best time—while they are young,—the younger the better. Do all you can for them—while they are *very young*."