

merely a meeting place occupied a few hours during the week for purposes of a semi-public, or at all events distinctly non-productive character. Church property as such does not come into competition with residential or revenue-producing property. If it were brought into the competition—if by taxation it were forced upon the market would it bring any more inhabitants to the city of Toronto? The gross amount of the fund which is the real source of municipal taxation would always find its level. It is untrue, therefore, that the exemption of land so used increases taxes. It may be true, in a certain sense, that if a tax could be successfully exacted from Churches for instance, it would increase the gross amount of tax receipts. But how? Who would pay the additional tax? The Church is only a place where uncertain numbers of citizens voluntarily contribute, some liberally, some meanly, sums of money for purposes which they consider of public utility. If taxes were imposed on the Churches those who happen to attend could not be assessed as individuals or in proportion to their property.

Taxation of Churches would in effect violate the first principle of municipal taxation that it should be equal. Some citizens would be asked—not to pay—but to *subscribe* double taxes, not according to their means, nor according to their share in any benefits, but according to their liberality and their sense of public interest.

The citizens who (let us suppose) would respond to the appeal would already have paid the regular taxation upon their homes and places of business. They would also have purported to pay taxes in respect of their incomes. Out of either of these assets upon which they had already paid their taxes those who are willing must now voluntarily contribute a supplemental tax.

The city of Toronto would simply be going a-begging to a certain number of its more public spirited citizens to come together to pay more than their share in aid of its regular taxation; either as a subscription in relief of the taxes properly payable by the land speculators, or as an easy source of additional funds to facilitate the already doubtfully beneficial operations of our army of contractors.

Remembering that the power of taxation of the Local Legislatures under the Confederation Act is limited to *direct* taxation, is not "A Citizen of Toronto" asking that Legislature—in spirit if not in form—to confer on its creature, the municipality, greater rights than the Legislature itself possesses? Under the pretence of equal and direct taxation, he asks that the Legislature should authorize taxation that would be both indirect and unequal; and which would be met (if at all) by voluntary subscriptions derived from funds that had already borne taxation.

Your correspondent's argument that Christian Churches cannot take advantage of Church exemptions without violating the non-sectarian principles cherished in Canada is an argument which I know appeals to many high minded and good men, themselves no shirkers of their burdens as supporters of Churches. But there is a difference between high sounding and high minded sentiments. The latter must be capable of examination. This argument depends on the same fallacy as your correspondent's first argument. If the quality of churches and church land as tax-producing property is simply negative—if their exemption does not subtract from the real tax-paying fund—if their addition to the list would not really increase the active sources of local wealth, then their exemption is really not any sacrifice by any citizen, nor can it be regarded as a bonus towards the propagation of any sect. I think, however, it is a mistake to say that the chief object served by modern Churches in this country is the mere propagation of sects. They are meeting places where thought is weekly directed (in some places in one way, in others in another) towards the highest subject of human debate: the standards of life, the laws of morals, the motives of conduct. They are centres for the persistent cultivation of all that we class under the word spirituality. They are also the almost indispensable centres of organization for most useful works of benevolence and charity; works which, be it remembered, in many countries are made municipal duties. Thus Churches, as a whole, form as it were, a special system of brain cells in our civilized organization, performing certain specialized functions which the policy of the law has always looked upon as necessary to the highest life of a community. Are municipal corporations to have no regard to this public policy? Are they created to be mere revenue-absorbing machines? On principle I think their right may be disputed to reverse the general public policy: to discourage these assemblages by impositions and actually to lay hands on collections made for charitable purposes.

The exemption of land used with churches ought not, on the above principle, to extend to parsonages. In the case of St. James Cathedral, taxes have always been paid on the rectory, so far as my knowledge goes. Local improvement taxes also, which are directly proportionate to area, are already paid by all exempt property except burial grounds. Unfortunately, although local improvement taxes now represent by far the greater part of the proper objects of municipal taxation, they are far from satisfying its immense demands. In fact, they stand quite outside the sixteen mills on the dollar which we continue to pay as the price, partly of railway facilities, but in a great measure of mere municipal extravagance. When contractors find work becoming slack they have only to squeeze the municipal sponge. Had not such facile power of taxation been intrusted to the municipality we should not have been launched into the Don Improvement muddle.

There is another aspect, from the point of view of public policy, to the question of exemptions.

Perhaps small Churches standing in the midst of

residential districts, which furnish rich congregations, may not be crushed by taxation—more particularly if they possess no more ground than their walls cover—because the amount will not be a great addition to their burdens. But it is otherwise with those great metropolitan edifices, with their ample squares, which give Church Street its name and its beauty. If a citizen of Toronto and those who sympathise with him desire to proceed with their cry, let them give it its proper name. Let them call it a movement for the suppression of down town Churches, and for the extinction of public squares in the heart of the city; for those must be its consequences.

The utility of "breathing-spots" in cities is now so universally admitted that they are very generally provided at the public expense. If any open or public place, instead of being maintained by the whole city, is maintained by private individuals or corporations at their own loss of capital and interest, is the public injured or benefited by that difference of proprietorship? Apart from the refreshment to the eye, there is, in crowded cities, a sanitary benefit from spaces devoted to green-sward and trees, although we are not actually able to trample the ground with our feet. The whole surrounding air is sensibly cooled and renewed by the wonderful chemistry of living vegetation.

If the proposals of your correspondent and those who unthinkingly sympathize with him are carried out, the last remaining green spots in the city must become the prey of the land jobbers. The assessed value of the Cathedral green is upwards of \$300,000. That is the minimum sum it would cost the city of Toronto to purchase that square if taxation compelled its sale. The accidental congregations of the Metropolitan or St. James Cathedral would not, I fear, if they were able, subscribe annually between \$5,000 and \$6,000 towards the taxation of the city of Toronto, simply to preserve a green spot in the heart of the city for the benefit of its citizens.

When "A Citizen of Toronto" complains of the maintenance of the open square around the Metropolitan, as a grievance to taxpayers, does he really believe that it would be public policy to compel the trustees of those premises, by taxation, to divert that open space from its present quasi-public use to ordinary building uses (which would be much more profitable to the proprietors)? Logically, no doubt, such a policy would follow from the views proposed by "A Citizen of Toronto." According to that theory, the more building lots the more inhabitants, and the greater the taxable wealth. (What a burden the citizens of Toronto are unwittingly bearing in College Avenue and High Park! Let them be immediately cut up into streets, and the population of the surrounding counties invited to come and settle upon them!)

There are perhaps beings who could witness without a shudder the whole world becoming, in the words of Mr. Kinglake, "reduced to utter usefulness:" every pleasant spot surrendered to brick and mortar, the woodman and the plough. As applied to cities, such a policy would perhaps be highly agreeable to the minds of land speculators and building contractors, classes of persons for whose benefit the policy of the city of Toronto appears to have been chiefly shaped in the past. But do the vast majority of our citizens—the workmen, all who have children to bring up—desire to see Toronto built up altogether on the model of Whitechapel?

This policy has been pursued in the past in the abolition of the former very salutary exemption of lawns. I wonder whether the authors of the repeal really rejoice over its results. Day by day it is having the effect of driving all the fine old private grounds in the City of Toronto into the service of brick and mortar. The few that remain are certainly doomed. Jarvis Street and Bloor Street, Parkdale and Rosedale are only biding their time. The Council is now preparing to pay an enormous sum to preserve Gore Vale; in other words, it is obliged to *redeem* one of these spots from the consequences of its own foolish legislation. The change of law is making it impossible for a man of moderate means to keep a little playground for his children. Collaterally it has had the effect of causing the price of all homestead property to be measured, not as it once was and might have continued to be, on a customary frontage allowing for a house and a lawn, but on the bare frontage of a house in a brick row. Who are the greatest sufferers by this change? Who but the workmen, who are, or under natural conditions ought to be, the most numerous class of homesteaders. Yet in their pretended interest the cry for the abolition of lawn exemption was taken up, and now the present cry for a further extension of that principle is being raised.

Undoubtedly the law of exemptions, expressed as it is now, is open to abuses. The truth is that both the former ill-judged agitation which abolished the exemption of lawns and the agitation which now threatens the remaining green spots in the City, have really been aimed in a blundering way against the *abuses* of exemptions. It was not just or politic that, under the name of a "lawn or paddock," or of land attached to a church, a speculative individual or corporation should hold land exempt from taxes until the time came about to sell for building purposes. There was no public object in lending public favour to green open air spaces unless they were to be permanent. Nor is it right that boarding schools or other residential or profitable business should be carried on in competition with non-exempt businesses, under colour of church property. But it is not necessary to resort to the primitive method of cutting down the tree for the purpose of lopping the branch. Each abuse may very easily be provided against. Would it not be very simple to insert in the exempting clause a provision that in all cases where land is exempt as a church site or as a quasi-public green,

an account of the taxes should be kept against it from year to year, and the accumulated total, with interest, should become exigible as a first charge the moment the land was applied to building purposes?

This principle certainly could fairly be applied, even *ex post facto* to public places which have hitherto been vested in the Crown. For instance, the three squares in front of Upper Canada College, Government House, and the Parliament Buildings, were laid out (by the Imperial Crown, not by the present local Government) as public squares for the future City of Toronto. Practically in that form they have enjoyed the benefit of exemption from taxation until they have acquired an enormous value. The local Government now proposes to profit by this acquired value by selling off these public squares at the moment when they have also become invaluable to the citizens of Toronto. Are not the latter fairly entitled to ask that the facts should be equitably recognized, and that at least the beautiful old green in front of Upper Canada College should be preserved according to the original intent as a public square forever. Similar considerations might, when the proper time comes, be urged regarding the Queen St. Lunatic Asylum. By merely throwing down the brick wall the grounds in front of these buildings would provide that part of the town with a magnificent and well planted public square, and form a fair consideration for the long exemption of the whole from taxes. At the present time the only cry heard is for the devotion of the whole of that space, upon which we have a claim, to the maw of the land speculator and the jerry builder; while at the same time it is proposed to spend \$40,000 to acquire private lands in the immediate neighbourhood for a park. The whole procedure bespeaks the same extraordinary apathy and short-sightedness in regard to public matters—such as is now permitting the extension of the Windmill line for the sole benefit of the present water frontage proprietors: as if the citizens of Toronto could claim no interest in the disposition of the land covered by the waters of their own harbour.

From that resource alone, had public thought and effort been given a practical direction, instead of unreflectingly following clap-trap cries, the City might soon have been enjoying an income sufficient to provide for some of what are now its greatest needs: a system of green Squares, or a Music Hall, or a Free Public Gallery of Art becoming one of the chief capitals of the Dominion.

I should be surprised to learn that Churches of the Establishment are subjected to taxes in England. Every English Parish Church is by law as much a public building as the Houses of Parliament. Does "A Citizen of Toronto" believe that Westminster Abbey is liable to be sold for taxes? O. A. HOWLAND.

MONTREAL LETTER.

THE support bestowed by Montreal upon its Art Gallery appears to be steadily, if slowly, increasing, although the membership still stands surprisingly short of expectation in numbers. It is possible that the Council has elements to contend with, that outsiders know not of, to account for its conservative timidity of action; but it is evident that it has not yet secured the success which comes of success and is denied to the faint-hearted. A couple of years ago a gentlemen of open purse and liberal intent made an offer to the Council of an endowment of \$10,000, on the understanding that the Gallery be thrown and kept open on Sundays. The suggestion was a new one in connection with this feature of Montreal life, but one for which Montrealers generally must have been fairly prepared by many another feature. A wearied limb has its Sunday car at the corner; an urgent letter or telegram has its choice of transit; and many a jaded employee (and employer, too, for that part of it) has his week's arrears to square off before he can eat his Sunday supper or sleep his Sunday sleep. Still no holy head is shaken. No deprecating face is lengthened. No pharisaical skirt is gathered up from the dust of such sordid earth. But a proposal to open on a Sunday the Art Gallery, where a mental and physical exhaustion might find re-creation, which, perhaps, in no other way and at no other time could be procured, was not considered an opportune occasion for calm and fair discussion of the arguments for, as well as against, and for a consideration of the claim of the endower and the endowment to at least justice, if not courtesy. A gentleman, by name as Scotch as his prejudice, monopolized the reception the proposal met with, and, in a speech which still haunts the ears of any unbiassed listeners the meeting contained, denounced the scheme with more than righteous indignation, and carried his intimidated audience over the brink of folly by refusing even to return thanks. While something may be said in favour of a cautious procedure, especially as the endowment was scarcely sufficient to cover contingencies which might arise, nothing can excuse the spirit shown in the rejection of the gift, and we have had to record no advances from private liberality since.

A system calculated to confer wide and appreciated benefits has recently been introduced. Employees are admitted to the gallery by what are called *red tickets* at a reduced rate—\$5 per hundred, making the fee 5 instead of 25 cents. I regret, however, to be compelled to admit that the use of these tickets is not confined to employees, and that the object for which the plan was inaugurated is being defeated by people who would resent being included among that class except in disguise, and on a chance of a twenty-cent compensation.

An exhibition of a large loan collection of beautiful