frank upon occasion, but in dealing with representatives of friendly nations he has generally shown himself possessed of gentlemanly instincts and some regard for fair play. It would be very difficult to conceive of him as treating an ambassador of a foreign power with such uncalled for and exasperating rudeness as that which his son has displayed in his treatment of Sir Robert Morier. It might be supposed that the law of honour, which binds one gentleman to accept the emphatic denial of another, would be even more binding as between those in high official positions in two great and friendly nations. The failure of courtesy is doubly marked when the statement denied rests upon slight and doubtful testimony, and the denial is fortified with the strongest proof of which the matter in question is susceptible. It is true that the affair is somewhat complicated by the vague "semi-official" character of the German papers in which Count Bismarck's charge was made, and in which Sir Robert Morier naturally thinks the denial should appear. But, on the other hand, the fact that the offence against neutrality and honour ascribed to Sir Robert, when he is charged with having notified Marshal Bazaine of the movements of the German army, reflects even more seriously upon the memory of the deceased Emperor Frederic, should, one would suppose, have caused the denial and the refutation to be hailed and proclaimed with delight. There is little doubt that Count Herbert Bismarck will yet think better of the matter, seeing that even German opinion fails to approve his position, and that he will make the amende required.

EMPEROR WILLIAM OF GERMANY seems to lose no opportunity of accentuating the personal element in his sovereignty. The Czar of all the Russias could hardly use more autocratic language than he in addressing the princes and people over whom he rules. His words to Count Von Moltke at the New Year's reception were in this respect characteristic. "I hope," said he, "that in the labours before us you will serve me with the same fidelity you displayed toward my father" "Serve the nation," "serve Germany," would have seemed more in keeping with the modesty of a constitutional sovereign; but that aspect of the case does not seem to have occurred to him. In his message to Prince Bismarck, on a recent occasion, as well as in some of his public proclamations, the same tendency to emphasize loyalty to the person of the Emperor rather than to the constitution of which he is the representative and guardian, is observable. The fact may have no special significance, but such language must be rather galling to those of the people who prize constitutionalism in the Government and seek to extend its sphere. In no respect is the contrast between William's modes of thought and expression and those of his lamented father more strikingly apparent.

NEVERTHELESS, evidences are not wanting that the cause of constitutional liberty is making progress in Germany, though progress is rendered extremely difficult by the fact that the towering influence of Prince Bismarck is wholly on the side of personal rule. The failure of the prosecution of Professor Giffencken seems tantamount to a triumph of constitutional liberty and a defeat of the court authorities, and as such is hailed by the Liberals. The proof thereby afforded of the independence of the German judges is pleasing and encouraging to those who are struggling for a freer, more popular system of Government. The failure of the great Chancellor, almost for the first time in his history, to achieve success for his policy cannot but damage his prestige with the masses. He can no longer be Bismarck, the invincible, and the infallible, to the same extent as hitherto.

TORONTO CHURCHES AND PREACHERS.

T has been suggested to us that an account of the churches and preachers in the City of Toronto, if caretully and reverently given, would not only be of considerable interest to the multitudes who concern themselves with ecclesiastical matters, but would also be of some utility hereafter as a record of the religious condition of the city at the present time. We are quite aware of the difficulty of such an undertaking. The pulpit, while open to criticism, is entitled to peculiar consideration. The Christian minister is not an ordinary teacher; in theory at least, he is the steward of God, the ambassador of Christ; and the Christian critic is bound thus to regard him and to approach him. On the other hand, on his human side, he is like other men, and having chosen voluntarily a public office, he cannot properly complain of reasonable and respectful criticism. It is on these principles that the set

of papers here begun will be drawn up. We will do our best to select men competent for the work. We will exercise such an oversight over their contributions as shall secure their being carried out, as far as possible, on the same lines. It will not be possible, perhaps it is not desirable, to continue them regularly week by week; and it remains to be seen how far it is desirable to carry them on. These matters can be determined hereafter by various practical considerations. We may remark that the church and preacher selected for the first article were chosen on the ground that Bond Street Church had the largest congregation on the day of the religious census taken by the Evening Telegram.

I .- BOND STREET CHURCH AND DR. WILD.

There are few persons who have not heard of the Bond Street Church and its pastor or prophet, the Rev. Dr. Wild; and, perhaps, there are not many who enter the building without a predisposition to be favourably or unfavourably impressed by the service. The present writer must disavow any such prejudice. He simply went to see and hear what was to be seen and to be heard. As our party drew near to the church, about a quarter before seven o'clock, the hour of evening service, we became aware of gathering crowds assembling at the doors of the church. Passing by these we joined a stream of more favoured persons, entitled by the possession of tickets to enter the church through the school-house. At that moment the building might have been one-third or nearly one-half full, and was rapidly filling. Ten minutes later, five minutes before seven o'clock, rumbling noises caused by persons ascending the gallery stairs announced that the doors had been thrown open. But there was no confusion. The skill and courtesy of the church officers cannot be too much commended; and in a very short space of time every spot in the church was occupied. Doubtless, many persons must have been unable to find admission.

As regards the building, it is excellently suited for its purpose, which is mainly that of a lecture hall. There must have been more than two thousand present on the evening of our attendance; and we imagine that they all heard quite well, although the speaker never seemed to put forth any painful exertion. Only one defect we noticed in the arrangements. The light did not fall on the face of the speaker, so that it was more or less in shadow, and this is a distinct loss, especially in the case of an animated speaker like Dr. Wild, and one whose features are mobile and expressive.

Let it be remarked that it is no part of our business to criticise methods of worship, but simply to take them as they are and so describe them. We, therefore, merely remark that there was a good deal of quiet conversation going on before the service begun. Throughout the service there were, now and then, tokens of approval given, mainly by the feet, with an occasional clapping of hands, or a "hear, hear." These are all matters of taste. The same thing was done in church in the days of Chrysostom; and there is probably both gain and loss in our modern ways.

About seven o'clock, Dr. Wild quietly mounted the platform, and gave out the hymn, "Songs of praise the angels sang," in which the congregation heartily joined. After this came what to many was certainly the most interesting part of the service, the answering of questions addressed to Dr. Wild in letters. These letters seemed to be anonymous, and most of those noted asked questions which were worth considering, some of them amusing and rather simple, but probably representing the sentiments of a good many members of the motley assembly.

One correspondent wanted to know how much a man might marry upon. To many, doubtless, this will seem an absurd kind of a question; but, on the other hand, it is certainly a question that occupies a good many minds at all times. After some very sensible remarks about the income which a man should have depending upon his habits and feelings, the doctor observed: "I believe I lived just as comfortably when I was a missionary with \$250 a year as I do now. And I am sure I was not so much in debt. But then perhaps people wouldn't trust me as much."

Another question had reference to the exclusion of a certain history (the name sounded like Swinton's) from the Public Schools of Boston, because of its containing something offensive to the Roman Catholics of that place. The Romans, having considerable influence there, brought about that result, which produced such indignation in the general public mind that Republicans and Democrats combined and turned every Romanist from the School Board. "And," added the Doctor, "we shall have to do the same thing here some day." He added that he wanted Romanists to have precisely the same rights that he claimed for himself and others, and no more. His declaration of the necessity of doing with Romans here as the Bostonians had done elicited loud applause.

Several other questions were answered; and, on the whole, without expressing any agreement or disagreement with the opinions expressed, we are bound to say that they were well answered—briefly, tersely, fully—without any attempt at display or exhibition of temper. When the teacher gave an account of the process of the restoration of the Jews, he might seem to be putting on the discredited mantle of the once famous Dr. Cumming; but we do not suppose that speculations of this kind do much

After the answering of the questions came an anthem very well sung by the choir, then followed a prayer, not too long, considering that it was the only prayer offered

during the service, and evincing, as do all the doctor's utterances, his passionate loyalty to the British Crown. Next came the announcements for the week, showing a good deal of religious activity in the eongregation. After that a quartette was sung while a collection was being "taken up." Dr. Wild, in giving notice of the application of the offertory, showed great good sense by stating plainly what he wanted without "begging" and without scolding. He said he was sure they would give what they ought; he always found them liberal enough.

After the collection the whole congregation sang the hymn, "Come ye that love the Lord," to a very rollicking kind of tune which certainly could not be admired from an artistic point of view, but which seemed to suit the congregation; and perhaps, with such a miscellaneous assembly, it is just as well to have something that will promote "the greatest happiness of the greatest number."

The sermon was on Galatians iv. 10, "Ye observe days, and months, and times, and years." A good deal that was very interesting, and a little that many persons would reckon questionable, was set forth under this head. Speaking in his introduction on the subject of unity, the preacher very truly remarked that unity of a sort was frequently most complete where there was least of real life. Instancing Mahommedanism, the Greek Church and Romanism, he remarked that, if the unity of religion in Spain were less perfect, there would be more religious life there. State Churchism, he said, always promoted the keeping of feasts and festivals; but he did not explain the bearing of his remarks upon Scotland and Protestant Germany. The Church of England, he said, had done her work better than most State Churches; but she had been helped in her work, and not hindered, by the action of Nonconformists. The Doctor on this occasion, as always to the best of our belief, spoke in the most generous manner of the Church of Eng-

In regard to the keeping of days, he remarked that, whilst some other communions observed too many "days," Congregationalists had made their manner of service too bare by abolishing such commemmorations altogether. It was well, therefore, that they should keep Christmas and Thanksgiving Day. In the childhood of the world the Hebrew system had been a kind of kindergarten for the education of the people. But now such things were less

It would be easy to criticize parts of the service and of the teaching; and we should not hesitate to comment upon anything which should seem erroneous or mischievous. But we must honestly say that, in our judgment, there was nothing of the kind. We quite believe that the mass of those who assembled in the Bond Street Church were the better and the wiser for hearing Dr. Wild.

EXEMPTIONS.

THE letter of a correspondent, in last week's number, displays pretty fairly the nature of the argument on this subject which seems to be rather popular for the

"Why" (writes "A Citizen of Toronto") "should all. Toronto University, its land and its buildings, not only escape taxation, but I be called upon to pay more taxes be cause they are exempt? Why should the Methodists have all the Metropolitan Church and Square exempted and my taxes be raised accordingly, etc.?"

I have sought through the letter, as I have sought through all the echoes of this recurrent cry, for any evidence that the holders of this argument have ever inquired whether, as a fact, their taxes are added to, proportionately or in any proportion, by the existence of the exemptions they attack.

The Assessment Act prescribes as the initial step in the process of municipal taxation that the assessor shall first enter on the assessment roll the names of all taxable persons, and next the description of property assessable against each. The law contemplates that taxes are paid by persons, in respect of their real property—not by real property itself. The law, in this respect, merely follows the dictates of fact and common sense. If the space marked out for the City of Toronto remained unpeopled no system of law could extract city taxes from it.

It is obvious that that value upon which local taxation is founded is given the land in cities by the residents and by the business which centres around them. Roughly speaking, therefore, the taxes payable in respect of real property in a city are payable out of a fund, the gross amount of which depends on the number of residents and the volume of productive business done by or with them, and not in any appreciable degree upon the area over which they choose to scatter themselves. Toronto is not a walled town. The residents may by common consent set apart a certain portion of their property for non-residential or non-business uses, that is for public uses; for instance for Parks and Squares, for Churches, Universities and even Parliament Buildings; but by so doing they do not take away from the space available for houses, factories or shops; for the whole township of York is potentially available for those purposes. In what manner do public places increase or diminish the gross value of private real estate or the gross amount of the fund for the payment of taxes? It seems to me they do neither. The same number of people continue to pay the same taxes in respect of the same amount of productive property, whether they do or do not reserve in addition a certain number of squares, Churches, and other public places. Is it not, therefore, the merest fallacy to say that land thus set apart is exempt at the expense of tax paying property? Each Church is