

REV. JOHN STEWART, OF NEW GLASGOW, who died about two weeks ago. He had reached the ripe age of four score. The end did not take our venerable father himself by surprise, though the community was startled by the apparent suddenness of his removal. He was a brother-in-law of Dr. Duff and has permitted himself to do much both in Scotland and the new world for the Church's freedom and independence. He was a man of clear and strong intelligence, of commanding and indomitable will, of open and manly bearing. It was a great pleasure to see his old face light up as he told with contagious enthusiasm of the non-intrusion case at Dunkeld in which he took a conspicuous part, and hear him repeat portions of Dr. Andrew Thomson's speech on the subject in the General Assembly, particularly his happy retort to an opponent who had described Dunkeld as the mouth of the Highlands "should it not then have a Gaelic tongue in its mouth?"

It will be of interest to the lovers of our common Presbyterianism to know that the Presbytery of Pictou in connection with the Church of Scotland, which has recently been reinforced by the addition of the Rev. R. Burnet, formerly of Hamilton, has been divided into two, named respectively the Presbyteries of Pictou and Egerton, and these have been erected into a Synod. Would it not be a graceful and proper thing for the General Assembly, as soon as litigation respecting the Temporalties Fund has terminated, to appoint delegations to convey friendly greetings to the sister Synods in Canada, which insist on bearing the name of the Scottish mother of us all?

May 24, 1880.

W. D.

### THE TAX EXEMPTION QUESTION.

MR. EDITOR,—You have kindly placed sufficient space at my disposal to afford me an opportunity to answer the several questions you have found it necessary to ask, before proceeding farther with the discussion of the question of Tax Exemptions. You invite me also to furnish you any further light I may have in my possession upon the subject. Not to trespass unduly upon your valuable space, I will answer your questions as briefly as possible, and in the order in which you have given them.

*Ques. 1.*—"What is the 'Church,' and what the 'State,' as coterminous with each other, and yet not in any measure interpenetrating?"

*Ans.*—When we speak of the Church and the State we mean two things as distinct as two adjoining farms, only that the things are not material as farms are. We do not mean by the Church, in this connection, the individuals composing its membership; nor do we mean by the State the aggregate of all the citizens. Neither do we mean by those two institutions the aggregate of the property which belongs to them. When we speak of the State, we do not mean the Parliament buildings, the Custom-house, etc., we mean the *civil organization* to which these and similar structures belong. So when we speak of the Church in contradistinction to the State, we mean not college buildings and church edifices, but the *ecclesiastical organization*, or group of organizations, to which these and similar structures belong. It is not necessary for me to add that these two sets of organizations touch each other without being at all amalgamated. All that you have written upon the question of Tax Exemptions is based upon this very idea, that there is in the land the Church and the State living side by side! yet no union exists nor should exist between them—in other words they are "coterminous with each other, yet not in any measure interpenetrating."

*Ques. 2.*—"What is the 'march fence' that alone is 'common' between the Church and the State?"

*Ans.*—The march (more properly the *mar.hes*) between the Church and the State, is the point at which their interests touch and where their obligations become mutual. The adjusting of these mutual relations is the building of the march fence. That there is this debatable boundary line between the two, is plain. The Church as an organization refuses to allow the State to intermeddle in her affairs, or in other words, to "interpenetrate" her realm. The State is equally careful to allow no control over her affairs on the part of the Church. The two are separate and distinct. But here is the point at which their interests touch and where their obligations become mutual. The State says to the Church, We, by our civil regulations, protect certain buildings and other interests which

belong to you, and we claim that you as an organization should pay us for such protection. The Church replies, We, by our moral regulations, cherish and protect a thousand interests which belong to you; without our moral influence indeed you could not maintain a healthful existence, we therefore claim that our accounts are already square. When these mutual claims, thus presented, are cordially and mutually recognized, the march fence has been honestly built.

*Ques. 3.*—"Are the church edifices 'common' property, in whose protection, repair and disposal the State has as much legal right and interest as the Church?"

*Ans.*—No. The only thing that is common between Church and State, so far as church edifices are concerned, is the question of the protection of those edifices, and this question would not be "common" were it not for the peculiar proximity of Church and State. The edifices themselves belong to an organization that is not tributary to the State, nor under her control in the sense in which individual citizens are.

*Ques. 4.*—"If the portion of the fence which the Church has to maintain is wholly 'moral,' as 'R. J. L.' says it is, are we to understand that the State ought to charge itself with all the 'material' part? If not, why not?"

*Ans.*—The State has nothing to do with "*maintaining*" either the "material" or any other part of the Church's well-being, unless you regard the *incidental protection* above referred to, as being equivalent to *maintaining*.

Observe that you make a mistake when you indicate, by placing the word "material" in *quotations*, that this word belongs to my side of the argument. Throughout this discussion I have used the word "moral" as antithetical to "civil," not "material."

*Ques. 5.*—"In what respect does the State get benefit from the Church at the 'march fence,' so as to be under obligation to the latter, which it does not equally receive over its whole farm?"

*Ans.*—In perhaps no respect, but all the more, on this account, should the State freely contribute its share toward building the fence,—that is, toward protecting the interests of the Church by way of freely adjusting the boundary relations between itself and the Church, from which it receives benefit "over its whole farm."

My contention throughout this discussion has been that the State should protect Church property without taxation, not simply as a distinguishing mark of respect, but because of the moral protection and other benefits which the State receives from the religious organization or organizations to which that property belongs.

Your contention on the other hand, as I understand it, is, that the State should disregard the moral service which the Church renders,—should disregard also the fact that the property of the Church is not the property of the State in the sense in which the property of individual citizens is hers—since the State has jurisdiction and control over the individual citizen and his property, but not over the Church and hers; and, disregarding these things, should lay the Church under tribute, as if the State had precisely the same control over the Church, as an organization, that it has over the Church's individual members as private citizens. How you can consistently maintain this position, and still cry out against the union of Church and State, is more than your correspondent is able to see.

You speak of the danger of the possible "elevation of Caesar to the position of judge of what is religiously true and what is the opposite," but it seems never to have occurred to you that it is your theory and not mine which tends in the direction of giving Caesar control over the Church. If Caesar cannot tax the Church because the Church is really under no obligation to him, then surely he can expect to have no control over the Church's affairs. But if, in disregard of the Church's equal position, and equally valid claims, Caesar shall be allowed to tax the Church as if she were his subject and not his neighbour simply; then why may he not proceed to claim the further right of regarding the Church as being properly under his jurisdiction and control?

With reference to your remark that Protestants and Roman Catholics can hardly be described as holding one common farm, it need only be said, that though different fields in the great ecclesiastical farm be differently owned and differently tilled, the fence between

them and the State must be attended to all the same. I freely grant you this honour, that if you succeed in proving that any given organization claiming to be a branch of the Church, or claiming to be the whole Church, is contributing no moral strength to the State, you have proved that that particular organization has no just claim upon the State for exemption from taxation. But in the absence of any such proof, the presumption must be, that every religious body professing basing its doctrines and manner of worship upon the Bible which forms the basis of our common law and in its practices acting in harmony with the law of the land, is entitled to exemptions.

You assert strongly, again and again, that you "cannot see the appropriateness of the march fence illustration." You are ready to accuse yourself of nothing short of "stupidity" and "judicial blindness" if it has any appropriateness. Let me suggest that it is neither stupidity nor judicial blindness, but simply being on the wrong side of the fence. Come over to this side and even those "*bothersome difficulties*" you have not yet specified, and the solution of which I need not anticipate you in, will vanish. I will not flatter myself just yet, however, that I have not been guilty of stupidity in using such an illustration. I will wait until I read in turn your answers to the following questions, which I now take the liberty of asking; for permit me to say that I have been just as much in the dark as to the consistency of your argument, as you have been in regard to the consistency of mine.

1. Is my definition of Church and State, and the relation between them, rational and right?

2. What is your definition of Church and State, and your understanding of the relation between them because of which the State has the right to tax the Church as if the Church were under the State's proper jurisdiction and control?

3. Do you hold to the doctrine that the payment of tribute by the Church to Caesar is to be regarded as an act of grace merely? or do you contend that it is a matter of debt—the payment of a legitimate demand?

4. Wherein consists the glaring "inappropriateness" of the march fence illustration?

As this discussion will not be pursued further by me, except at your request, I take this opportunity of thanking you most cordially for the courtesy you have extended me, in allowing me so much space in your valuable columns.

Hoping that you will confer the additional favour of answering the above questions, I have pleasure in subscribing myself,

Hamilton, May 24th, 1880.

R. J. LAIDLAW.

### ASIATIC TURKEY AND FAMINE.

Although the 24th of April we have still signs of winter all around us. Up to within four to five days the snow has been quite deep on the plain but within that time a few slight showers of rain and the intense heat of the sun have reduced it very rapidly. Our view, however, is bounded by a horizon of snow-capped mountains. About ten days ago we had quite a deep fall of snow which prolonged the winter very much. A common expression to be heard is "yaz yavash gelde"—"summer comes slowly." To which the answer would be "chok yavash"—"very slowly." This has been an unusually long and cold season and terribly severe on the famine-stricken people.

As regards the famine districts the prospects seem to grow darker. Whole districts are living on charity. There does not seem to be enough wheat in the country for food, much less for seed, and if there is not a harvest procured the coming fall the number of people to be kept alive by charity will be daily increasing. The Government officials have been doing very little for the poor, and a great deal for their own pockets, with funds placed at their disposal for the poor. The Armenians promise well in the way of raising subscriptions for poor relief, but their best men have to watch closely the expenditure for fear of the "eating" process so common in this country. Her Britannic Majesty's Vice-Consul, Capt. Everett, and the missionaries, have been working in concert in poor relief. Our plan is to examine every house carefully and if they have anything that could by any means be turned into money for bread, reject them from the list. And notwithstanding this principle of close scrutiny we have on our list now 1,500 souls to whom we distribute bread each week. This represents 500 families, making an average of three souls to each family, whereas the fact is that eight or