

The Presbyterian Review.

Issued EVERY THURSDAY, from the office of the Publishers, Rooms No. 20, 21
22, 23 Aberdeen Block, South-East corner Adelaide and Victoria Streets.

TERMS, \$1.50 per Annum.
All communications for either Business or Editorial Departments should be
addressed PAMPHLET REVIEW, Drawer 2464, Toronto, Ont.

ADVERTISING RATES.—Under 3 months, 15 cents per line
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1 year, \$3.00. No advertisement charged at less than five lines.
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Toronto, March, 15, 1894.

A Buddhist View of it.

AMONG the reasons adduced in favor of holding the Parliament of Religions, and the supposed benefits which were to accrue to Christianity from the discussions which were to take place at it, was the presumption that the heathen would carry home with them a good report of Christianity. How far the expectations of the promoters of this very questionable experiment have been realized will appear from the report of a public meeting which was held at Yokohama in one of the largest theatres for the purpose of hearing something of the impressions of the Buddhist representatives at Chicago. Over 700 persons were present, and there were ten speakers, some of them being scholarly men. The admirers of the Parliament will doubtless read the following report of one of the speeches with interest:

"When we received the invitation to attend the Parliament of Religions, our Buddhist organizations would not send us as representatives of the sect. The great majority believed that it was a shrewd move on the part of Christians to get us there, and then hold us up to ridicule or try to convert us. We accordingly went as individuals. But it was a wonderful surprise that awaited us. Our ideas were all mistaken. The Parliament was called because the Western nations have come to realize the weakness and folly of Christianity, and they really wished to hear from us of our religion, and to learn what the best religion is. There is no better place in the world to propagate the teachings of Buddhism than in America. During the meetings, one very wealthy man from New York became a convert of Buddhism, and was initiated into its rites. He is a man of great influence, and his conversion may be said to mean more than the conversion of 10,000 ordinary men, so we may say truthfully that we made 10,000 converts at that meeting. Christianity is merely an adornment of society in America. It is deeply believed in by very few. The great majority of Christians drink and commit various gross sins, and live very dissolute lives, although it is a very common belief, and serves as a social adornment. Its lack of power proves its weakness. The meeting showed the great superiority of Buddhism over Christianity, and the mere fact of calling the meetings showed that the Americans and other Western peoples had lost their faith in Christianity, and were ready to accept the teachings of our superior religion."

These remarks were received with applause. Other meetings are to be held of a similar character, and the result will probably be that the power of Buddhism will be strengthened and the work of the missionaries

neutralized. Chicago has not the reputation of being a place in which the best phases of Christianity are generally manifested, and it is a melancholy fact that many of the Christians who attended this eminently peculiar gathering were not of the highest type. The day in which truth and error can be amalgamated seems fortunately far distant, notwithstanding the efforts of the Parliamentarians.

Tax Exemptions.

Exemption from taxation is a wider subject than may, at first glance, be supposed by some people. It involves a study of how principles of taxation, generally accepted, are to be applied. Taxes are to be levied for the maintenance of the public service, and however unequal the incidence may fall, the underlying principle is that citizens should pay towards the public requirements, in fair proportion to and in return for the material interest they are able to secure in the community. In other words, those who derive material benefit are taxed, or made to pay toll for their privileges. Applied to property the axiom runs that all productive property should be taxed. It is self-evident that churches do not come under this category.

The exemption of Churches from taxation is reasonable and just. It is an easy matter to establish this position. Indeed the wonder is that so strong a position should be assailed. It is surely needless to state that churches are not revenue producing property in the sense that a factory is. The distinction is fundamental. In the one case an individual or a number of individuals erect a building which they furnish with machinery and fill with material from the operations upon which a money profit is derived, enabling those conducting it to make a living or to do much more than that, to accumulate wealth. Unsuccessful enterprises are on the same basis. The success or non-success of a business venture has nothing to do with the question of liability to taxation. On the other hand take a congregation. A number of individuals band together, secure a site, erect a building, furnish it not with machinery, but with seats and fill it not with raw product of the field, forest, or mine, but with men and women. There is no profit sharing; no money dividend, no revenue for the members by which they can build spacious mansions and add to their creature comforts. It is the other way. Instead of being productive of money for members of the congregation, it is destructive of capital; instead of drawing money out, money has to be paid in by free gift. The reason why this is done is that the community may be made better, that citizens may be trained to lead quiet, peaceable and orderly lives; that they may worship God. Herein lies the difference. The church is an institution existing in the interest of the public good, a factory, an office, or a store exists for the personal advantage of those connected with it. Then the one produces revenue, the other does not.

Church exemption is not an ecclesiastical idea. It is one of many exemptions of a similar character. The public schools are exempted from taxation, so are government institutions. Why? On the theory that they exist for the benefit of the public and that a charge on them would mean merely the taking of money out of one pocket and putting it in the other.

But it has been objected that churches are not on all fours with public schools. This is so. But as a matter