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SATURDAY, FEBRUARY 11, 1905

Calendar for Next Week.

FEBRUARY.

- 12—Sixth Sunday after Epiphany.
Commemoration of St. Raymond
of Pennafort, Confessor.
13—Monday—The Flight of Our Lord
into Egypt (transferred from the
third Sunday after Epiphany.)
14—Tuesday—Votive office of the
Apostles. Commemoration of St.
Valentine.
Martyr.
15—Wednesday—Votive office of St.
Joseph. Commemoration of Saints
Faustinus and Jovita, Martyrs.
16—Thursday—The Seven Holy Founders
of the Servite Order (transferred
from the 11th inst.)
17—Friday—Votive office of the Pas-
sion.
18—Saturday—Votive office of the im-
maculate Conception. Commemora-
tion of St. Simeon, Bishop,
Martyr.

SAVE THE TREE.

The first number of the "Canadian Forestry Journal", published by the Canadian Forestry Association, contains a sketch of the history of the Association by the Editor; "Canada as a Field for Intelligent Forestry," by E. Stewart, Dominion Superintendent of Forestry; "Forest Influences," Professor J. B. Reynolds, Ontario Agricultural College; "A Glance at Forest Conditions in New Brunswick," G. U. Hay, D. Sc., St. John; "The Forest Resources of the Labrador Peninsula," A. H. D. Ross, M.A., Yale Forest School.

From sketch of the Canadian Forestry Association in Canadian Forestry Journal:—

"At the present moment the forestry situation in the world can be summed up in these words:

"The consumption of wood is greater than the normal production of the accessible forests; there is in this production a deficit which is for the moment supplied by the destruction of the forests."

"This situation is very grave. It merits the attention not only of foresters by profession, but of economists and statesmen. Forestry questions which to-day encounter so much indifference, are destined to take, before many years, a capital importance in the consideration of civilized people. May it not then be too late!

E. Stewart, Dominion Superintendent of Forestry in Canadian Forestry Journal:—

Permit the destruction of this forest covering by fire or otherwise, and what will be the result? To say nothing of the evil effects on the climate of the fertile lands farther south that would result from the destruction of this barrier against the northern air currents, the severe winter of those high northern latitudes will be made almost intolerable by the winds that will then blow uninterruptedly over the denuded land; the streams bereft of the present natural reservoirs which the forest covering at their sources affords, will then be torrents in the spring time, and dry during the summer and winter months, causing destruction to the fish and to navigation; the fur-bearing animals and other game will practically disappear, and instead of having a land with many possibilities, we shall have an arctic desert.

Professor J. B. Reynolds in Canadian Forestry Journal:—

The cold, dry winds of winter, sweeping unchecked over the vast treeless plains of the North-West, make it exceedingly difficult to rear fruit trees. Still more destructive to tree life is the warm dry wind known

as the Chinook. The Chinook, in Northern America, has been known to consume entirely in twelve hours a snow cover of 2½ feet deep, and to raise the temperature 57 degrees in 24 hours, while the humidity fell in the same time from 100 to 21 per cent. It is probable that the treeless state of the North-West is the result of these sudden and extreme changes of temperature and humidity. If a forest could be interposed in the path of the Chinook, its well-known action in checking the velocity of the wind, and in preventing extremes of temperature and humidity, would result in self-preservation.

At any rate, the beneficial effects of shelter belts, clumps of trees, or wooded areas, upon orchards and crops that lie to the leeward is unquestioned. The high winds are checked, and the fruit trees are not subjected to winter drought. The snow is allowed to lie evenly, and to remain longer. The general effect, summer and winter, of the forest in reducing evaporation is most beneficial.

Dr. G. U. Hay in Canadian Forestry Journal:—

There is scarcely a mountain or hill in New Brunswick from whose top one may not look down upon some scene of desolation where the ravages of fire are only too evident. And what is true of New Brunswick is true of the other provinces of Canada. Fortunately a bountiful Nature soon clothes these blackened wastes with fresh foliage. But the best parts of the forest are gone; and with them often the accumulation of leaf mould, the product of successive centuries of growth and decay.

The white pine as a timber tree has almost totally disappeared from our forests. The butternut or white walnut is becoming so scarce that it is now almost impossible to be obtained at any price. The same is true of the basswood. Thousand of noble hemlocks have been sacrificed for their bark. Large timber trees of the black spruce, which has been New Brunswick's greatest source of forest wealth, are becoming scarce.

A. H. D. Ross, M. A., Yale Forest School, in Canadian Forestry Journal:—

The Crown Lands Department of the Province of Quebec estimates that in the Lake St. John district alone (3,100 square miles) there are a "hundred million cords of" pulpwood. This figure is based on the extremely low estimate of five cords per acre. If the true average per acre were used, and a calculation made for the total forested area of the peninsula, the result would be beyond all belief. The available raw material is sufficient to provide for an annual output of millions of tons of pulp for an indefinite period.

Most unfortunately, however, this immense forest has suffered dreadfully from fire, and in many places the vegetable part of the soil has been completely burned out that a couple of centuries must elapse before it is fully restocked. Mr. Low states that these fires are of annual occurrence, and occasionally burn throughout the entire summer, destroying thousands of square miles of valuable timber to the south of the central watershed.

When Canadians begin to look upon the forest as belonging to the nation—as an extremely valuable national asset—they will insist upon having it better protected from fire.

THE TAXATION OF CHURCH PROPERTY

Important and Far-Reaching Decision of an Ohio Court

WHAT IS A PUBLIC CHARITY?

Rectories, Cemeteries, Convent Homes Declared Exempt—Exhaustive Review of the Subject Citations of Eminent Jurists

A Charitable Organization.

(Continued from last week)

[As in last week's instalment of this very important article the end of it became mixed up with the middle, we resume the paragraph in which the mistake occurred.—Ed. N. R.]

It is also claimed that said Roman Catholic Church is an institution of purely public charity.

That all of said schools are open for the admission of children of parents of all denominations, and the instruction afforded them is substantially gratuitous, no compensation being exacted and no

conditions imposed" except those of good behavior and the observance of the rules of discipline of the school. Small contributions of twenty-five or fifty cents per month are expected from parents who are able to contribute, but the aggregate amount of these contributions is small; that the schools are substantially supported out of the revenues of the Church, and are not carried on with a view to profit; that the number of children attending said schools in Columbus average about \$3,000. That the public at large is freely admitted to all said places of public worship upon equal terms and without distinction or discrimination. That the priests of said Church are celibates and their houses where they lodge are not the residences of families, but are public places where they freely and gratuitously teach and do teach many persons in the knowledge of the doctrine and principles of the religion of said Catholic Church; where alms are given to the poor and needy; where family or neighborhood disputes are settled; where charitable, temperance and other worthy societies are originated, organized fostered and directed. That said houses are also the public offices or places where the ministers are and expect to be called upon at any hour of the day or night by all who may be in distress or requiring their ministerial or other charitable services, to which said ministers are bound to respond by their vows and the rules of the Church; that they hold themselves ready and do respond willingly to all such calls, free of charge. That such buildings are also used as places where other affairs of the parish are conducted, accounts kept; that baptisms, marriages and burials are there conducted, pew rents paid and that they are houses of, and belonging to, institutions of purely public charity and learning; that all of said real estate was donated or paid for by voluntary contributions and offerings of the members of said Church, and others interested in said religious, educational and charitable purposes of said Church. That in the year 1890, all or nearly all of said real estate was duly entered on a separate list or duplicate as exempt from taxation, and the same was duly exempted by the predecessor in office of said defendant, and by said defendant from October, 1894, until 1896, when a large portion of the same was entered upon the tax duplicates of said county and taxes and penalties charged against the same as far back as the decennial appraisalment of 1890.

It is not claimed that any portion of the premises occupied by the church proper and its appurtenances is sought to be taxed and such is placed on the tax duplicate as exempt property.

The same is true of property used in part as parochial schools and in part as a church, and such is marked on the duplicate as exempt property. As to the findings of fact by the master, in most of which I concur, I shall first direct attention to and discuss what I regard as the most essential and controlling question presented by the record, and that is—the Roman Catholic Church as an institution of purely public charity.

Is Religion to be Taxed? The master found that said Church is an institution which has for its chief and primary object and purpose the teaching and extending of the recognized form of religious belief and worship into all

parts of the world. Charity is included in its teachings, purpose and practice, but rather as an incident than as its primary and essential purpose. For this reason he finds and concludes that under the authorities, said Church is not an institution of purely public charity. Upon a determination of this question will depend largely the issues here made by the record.

Does the fact that said Church has for its chief and primary object the teaching and extending of its recognized religious belief and worship deprive it of equal privileges that in law are accorded institutions that are exclusively devoted to public charity? In other words, is an institution, one of whose missions is the indiscriminate dispensing of public charity, and whose buildings are devoted to that purpose, to be deprived of equal privileges of other charitable institutions, because it has in addition to public charity, another mission, which may be a primary one, of the teaching and dissemination of its religious beliefs?

The master holds that because the chief or primary object of this church is the teaching of religious belief, that, although charity is included in its teachings, purpose and practice, it is but an accident, and hence it is not an institution purely of public charity.

Public Charity Defined On the question of what constitutes an institution of "purely public charity," the case is instructive.

In Donahaugh's Appeal (supra,) (86 Pa. St., p. 306), the Court holds in the syllabus:

"A purely public charity within the meaning of Article 9, Section 1, of the Constitution, which provides that the legislature may

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