

divinely appointed institution, therefore the State should exempt the Church from taxation. Most people believe that the Family is as much a God-devised institution as the State. Yet if the head of the household were to claim immunity from taxation on this ground he would scarcely get a patient hearing. In an ideal state of society, when all people think alike on civil and sacred questions, if there should be a virtual unanimity on all the vital interests of human life, there would be no difficulty in reaching a mutually satisfactory agreement as to the incidence of taxation. That happy period of quiescence has not yet arrived, and, judging from present appearances, is not within sight. Till then, amid the deepening complications of the present, it is better to ascertain what general principles, in accordance with the spirit of Christianity, are applicable to the existing condition of things.

Whatever theories men may entertain concerning the relations of Church and State, one thing is patent to all that the tendency of the time is in the direction of their entire separation. Their spheres are distinct and easily defined. The State, as such, has to deal with men as citizens. If the State interfere with freedom of conscience, freedom of religious worship or opinion, it usurps a function not its own. It is the duty of the State to afford protection to the property of the citizens, whether that property be devoted to sacred or secular uses. If it have the right to protect property, it has a right to levy rates equitably on all property to pay for its protection.

With the spiritual interests of Christ's kingdom the State has no right to interfere. The Church's duty is to proclaim and defend her doctrines, to maintain her discipline, and carry on her aggressive work in her Master's name, undeterred by Caesar's frown, or encouraged by his favour. It is being recognized by growing numbers that a Free Church in a Free State is the best possible relation in our complex modern society.

In opposition to what we believe to be the economical fallacies of the time, we hold that all tax exemptions are unjust in principle, for the reason that they favour the few at the expense of the many. The worst kind of legislation, is class legislation and its evil results are far-reaching. The doctrines of the Gospel would find a readier acceptance among artisans and mechanics, if they had not the uneasy feeling that they are discriminated against; that deficiencies in public revenues caused by exemptions have to be made up by those on whom the incidence of taxation is a heavier burden than it ought to be. We would hear less about the lapsed masses if the Church were not so eager to grasp what she mistakenly holds to be her right.

On the question of expediency we do not now enter. A correct principle is always expedient, and however politic a relic of obsolete feudalism may be, it can never be anything else than wrong. The worthy Doctor conjures up a host of doleful results, for the most part imaginary, that would ensue were an equitable system of taxation indiscriminately applied to all. It may be said generally that those who believe in the Lord Jesus Christ will not relax their efforts if the pitiable remnant of State patronage—exemption from taxation—were withdrawn. The weeping prophets who foretold the extinction of Christian effort in Ireland, if the *Regium Donum* should be taken from the Presbyterians and the State connection of the Episcopal Church severed were no doubt very sincere in their vaticinations, but the emancipation of the Irish Church was as life from the dead. The question of taxing churches is hardly yet a practical one, but when it has reached that stage and received its final solution, many who are now apprehensive of evil consequences will rejoice to see the Christian Church freed from all entangling alliances, which make certain grave anomalies possible. It is in the recollection of our readers, that Church and State alliance rendered it expedient for Pius IX. to bestow the Golden Rose on ex-Queen Isabella of Spain, and constituted Napoleon III. the Eldest Son of the Church. Under Gambetta's virtual control of the French Republic, the Minister of Public Worship was Paul Bert. It is by her living spiritual energy, by her consecration to the work given her to do, that the Christian Church is to permeate all life, individual and national, and become the mightiest existing agency in promoting the truest civilization, in realizing the Kingdom of God on this earth. Her true interests are not promoted by the paltry pecuniary favours of State corporations. In all ages these have been sources of weakness, never of strength.

Books and Magazines.

HARPER'S YOUNG PEOPLE. (New York: Harper & Brothers.)—This favourite magazine continues to make its weekly visits and meets, as it deserves, a rapturous welcome.

LITTELL'S LIVING AGE. (Boston: Littell & Co.)—This indispensable weekly continues to place before its readers all that is most important in the English magazine and review literature of the day.

OUR YOUNG FOLKS AND THE NURSERY. (Boston: The Russell Publishing Co.)—This exquisite magazine, by its varied contents and beautiful illustrations, brings gladness and joy to the little people who look eagerly for its arrival.

ST. NICHOLAS. (New York: The Century Co.)—*St. Nicholas* for March opens with a fine frontispiece, the "Inauguration of President Garfield." The stories, the articles on subjects both of general and special interest, and the illustrations, are simply delightful.

POPULAR SANITARY SCIENCE. (New York: H. C. Lewis & Co.)—This is a bi-monthly publication, got up in book form, printed in good clear type on excellent paper, specially designed to promote public and personal hygiene. The volume before us contains "Our Digestion, or, My Jolly Friend's Secret," by Dr. Dio Lewis. It conveys in plain language much valuable and useful information on vital subjects.

THE LIQUOR TRAFFIC AND COMPENSATION. By William Burgess. (Toronto: Rose Publishing Co.)—In this effective publication Mr. Burgess gives an interesting chapter on the Prohibition controversy. He writes calmly but forcibly, and succeeds in placing before the reader, in short compass, a large array of facts and opinions clearly stated. For the public welfare this cheap pamphlet ought to be circulated widely throughout the Dominion.

THE CANADIAN METHODIST MAGAZINE. Edited by W. H. Withrow, D.D. (Toronto: William Briggs.)—This monthly shows decided improvement and is growing in interest and attractiveness. Among the varied contents of the March number, may be specified the first paper of a series, "Wanderings in Spain," by Rev. W. S. Blackstock, "How Tiles are Made," by F. D. Millett, and "Charles Wesley," by Rev. S. B. Dunn. There are also a number of illustrations, some of them specially good.

HARPER'S MAGAZINE. (New York: Harper & Brothers.)—A sonnet of Wordsworth's affords the occasion for the subject of the frontispiece to the March number of *Harper's*. The papers likely to attract general interest are "The House of Orange," and "The Brain of Man," the former by W. T. Hewitt and the latter by Ambrose L. Ranney, M.D. The current number contains several excellent papers on a variety of subjects of general interest. Serial stories of an attractive character: poetry, receive due prominence. Most of the articles are embellished with fine illustrations. The Easy Chair and the Editor's Drawer are unusually good.

THE CENTURY. (New York: The Century Co.)—The March number of *The Century* is one of great and timely interest. General Calston, in a paper on "The Land of the False Prophet," gives from personal knowledge and observation an excellent account of the Sudan. The historical papers on the War are graphic. The accounts of the *Monitor-Merrimac* encounter will be read with absorbing interest. A number of other no less attractive contributions, including poetry and fiction by eminent writers, appear in the present issue. The illustrations are numerous and of fine artistic quality. The growing demand for this first-class monthly is a gratifying evidence that literary and artistic excellence is gaining a wider appreciation.

THE PULPIT OF TO-DAY. (Westfield, N. Y.: A. E. Rose; Toronto: The Toronto News Co.)—The February number of this magazine contains sermons by Canon Liddon on "Mysteries in Religion," Archdeacon Farrar on "Spirituality," Henry W. Beecher on "The Natural and the Spiritual," and "The Use and Abuse of Praise." Dr. Joseph Parker continues his expositions on the Book of Genesis, and Prof. E. Johnson contributes one of his characteristic studies. There are also outlines of sermons by Drs. Landels, MacLaren, Parker, Gervase Smith, C. H. Spurgeon, and others. Taken all together, it is the richest number we have seen of this popular periodical.

THE PULPIT TREASURY. (New York: E. B. Treat.)—This superb monthly improves with age. Each number shows an advance in excellence. A capital portrait of Bishop Fallows, of Chicago, with a sermon on "The Relations of the Clergyman to the Physician," is given on the first pages, and a view of the First Reformed Episcopal Church, New York, in another place. Dr. MacLaren's sermon on "The Carcass and the Vultures," Dr. Martineau's on "Hard Times," Dr. C. Von Gerock's, of Stuttgart, on "Easter's Joy," Bishop Nicholson's on "The Lord's Supper," Bishop Clark's to Sabbath School Teachers, on "Sowing Mingled Seed," deserve special notice for their great worth and timeliness. Other articles as excellent, on other important themes, fill this monthly to overflowing.

THE ATLANTIC MONTHLY. (Boston: Houghton, Mifflin & Co.)—The number for March is unusually spirited. Dr. Holmes here definitely and delightfully opens his "New Portfolio." Beside the three serials by Mrs. Oliphant, Miss Jewett, and Mr. Craddock continuing to increase in interest, there are several papers of value to thoughtful readers. The chief of these is a sketch by Clara Larnes Martin, called "The Mother of Turgeneff," giving a curious account of the early influences which surrounded the great novelist, and a strikingly vivid picture of Russian home-life fifty years ago. Two scholarly articles, "Time in Shakespeare's Comedies," by Henry A. Clapp, and "The Consolidation of the Colonies," by Brooks Adams, an almost painfully realistic story by Bishop, called "The Brown Stone Boy," and a delightful Mexican travel paper, with the grateful title of "A Plunge into Summer," by Sylvester Baxter, complete the longer articles of the number. The continuation of the papers on Madame Mohl must not be forgotten. There are, besides, four really good poems, and a fanciful and fascinating little article by Edith M. Thomas. The usual careful book reviews and short notices, together with the Contributors' Club, close this attractive issue.

THE CROKER PAPERS. The Correspondence and Diaries of the late Right Honourable John Wilson Croker, LL.D., F.R.S. Edited by Louis J. Jennings. Two volumes, with portrait. (New York: Charles Scribner's Sons.)—A judicious selection of an editor was made when the Croker Papers were entrusted to the care of Mr. Jennings, whose extensive journalistic experience enabled him to do the work assigned with tact and efficiency. These two volumes afford excellent and attractive historical reading. Mr. Croker's position as Secretary to the Admiralty from the time of the Regency to the reign of William IV. brought him into close personal relations with court and cabinets, and enabled him to acquire an intimate and accurate knowledge of the leading statesmen of his time. He was the warm personal friend of Sir Robert Peel, he also saw Benjamin Disraeli and William Ewart Gladstone enter on their political career. Mr. Croker was a keen observer of men and events and his letters and diaries are full of interest. He was a man of great activity and his literary career if not brilliant was at least eminent and successful. There are some amusing and instructive disclosures in these volumes. The cause of Macaulay's savage attack on Croker is fully explained, making it clear why the great historian made his critical onslaught on Croker's edition of Boswell's Johnson. It is now evident that the famous critique was not inspired by poetic justice but a desire to be avenged upon his adversary. The volumes are beautifully printed and handsomely finished.

DR REID has received the following donations for Schemes of the Church: J. M., Brockville, for College, \$15; Home Mission, \$40; Foreign Mission, \$30; French Evangelization, \$15; in all, \$100; Special Family Offering, per Rev. Dr. James, for additional missionaries to India, \$100, towards Home for Widows at Indore, \$50; Church and Manse Fund, Manitoba and North-West, \$100; Augmentation Fund, \$50, in all, \$300; Amateur Farmer, for Eromanga, \$5; R. Montreal, per Rev. D. J. Macdonnell, for Stipend Augmentation, \$12.

THE *Palmerston Telegraph* says: The anniversary services of Knox Church were held on Sunday last, when the Rev. J. C. Smith, of Guelph, preached to large audiences in the morning and evening. The sermons of Mr. Smith showed evidence of great learning, combined with fervent Christian earnestness. At the two meetings on Monday evening he delivered a long address on "Work," his remarks being chiefly on work in its relation to the Church.