

## Our Contributors.

### CONCERNING THE EXEMPTION OF CLERICAL INCOMES FROM TAXATION

BY KNOXIAN

As we write our neighbours, male and female, are hurrying to the polls to vote for their favourite municipal candidates. Right under our window there is a polling place where the free and independent are busy marking their ballots. Just as soon as this paper is finished, this contributor purposes to go over and make several crosses on his pasteboard. We seldom vote early, but we vote as often as circumstances permit, and always for the right men. Sometimes our favourite candidates head the poll, and sometimes they don't. We have voted for every kind of candidate, from a Cabinet Minister down to a school trustee. Most gladly would we mark our ballot for a poundkeeper who would solemnly pledge himself to use the powers of the British constitution for the purpose of keeping vagrant cows away from the lawns and gardens of their neighbours. At the end of twenty years of voting, it gives us no small amount of pleasure to testify that—judging from our experience—the officials who manage the voting business are gentlemen. We have found the voting business as quiet and orderly and dignified as a meeting of Presbytery—and perhaps a little more so than some Presbytery meetings. Deputy returning officers and their scrutineers and their assistants, we have generally found to be nice young men. Since whiskey went out and the woman voter came in, marking one's ballot has become a rather pleasant kind of duty, except in "Toronto the Good," and a few other outlying localities.

As municipal politics are in the air this seems a good time to ask Presbyterian ministers to calmly consider the propriety of refusing to have any portion of their incomes exempted from taxation. We shall not be guilty of the impertinence of lecturing ministers on this matter. We don't advise. Our advice being worth a good deal, we never give advice until some one asks it, not always then. We don't even suggest. We simply ask a calm consideration of the question.

At Scott Act and other meetings, ministers are often taunted with the alleged fact that they pay no taxes. If the taunt means that they pay no taxes of any kind, it is a misleading falsehood. Every man in this country who buys dutiable goods pays taxes—aye, and pretty heavy taxes too. Ministers use as many dollars' worth of dutiable goods as any class in the community of equal means, and therefore pay as much into the treasury of the Dominion as any class equally rich or equally poor, whichever way you like to put it. Many ministers pay much more money into the Dominion treasury than some of the people who rant about the exemption of clerical incomes.

The exemption extends to municipal taxes only, and that fact narrows down the whole question and makes it easily discussed.

What are municipal taxes raised for. Mainly to provide education, light, good streets, good sidewalks, police protection and protection from fire. Occasionally there is special expenditure for new buildings of various kinds, and in large cities there must always be annual expenditure for hospitals and charities.

These are most worthy objects, and surely a minister might well ask himself why he should not pay his share for such useful purposes as well as any other citizen.

We are all proud of our educational system. Whether it is the best in the world or not, it answers our purpose fairly well. Why should a minister not pay his fair share for local education? Has he any moral right to have his children educated at the expense of the community? Among the men who *must* pay are many whose incomes are smaller than the ministers'. Are these poor people under any obligation to help to educate the minister's family? Is it doing the children justice to educate them at the expense of their neighbours? Will it increase their self-respect in after life to know that they got their start in life in a public school, toward the maintenance of which their father did not or would not pay his share?

Municipal taxes are expended in providing light for the streets. Ministers may not need light on some subjects, and most assuredly some of them are not suffering from a want of gas, but they are as

much benefited by a well-lighted street as any other class of citizens. Why, in the name of common sense and equity, should they not pay their share of the expense of lighting?

Good streets and good sidewalks cost money. The money is raised by taxing the people. Ministers use the sidewalks, perhaps, more than any other class of men. Pastoral and sick visitation involve a great amount of walking. Good sidewalks are a great comfort to a man who has to do more or less walking nearly every afternoon. Is there any known reason that will stand a moment's consideration why the community should furnish a clergyman with a good sidewalk free of all expense?

A manse or a parsonage takes fire as readily and burns as quickly as any other class of building. Of course the occupant expects that the fire company will turn out at the first tap of the bell. Might it not occur to him that it is his duty as a citizen to help to maintain those brave fellows who risk their lives to save his burning house? If all classes were exempt, there would be no fire company. Why should one class be exempt and still claim the services of the fire brigade.

A burglar enters a minister's house quite as readily as any other man's house. And when he gets in he never takes old sermons. If he did that, clergymen might not care so much for police protection. The burglar always goes for the manse lady's gold watch, or some other good thing. As a rule, clergymen are not muscular men. We have never heard of more than two or three in this country who excelled in that way. Some of those well kept Old Country parsons could, no doubt, do themselves credit in a scrimmage with a burglar, but the average Canadian parson is too often physically feeble. If he can handle any member of his own Session he does very well. The fact is, ministers need police protection as much as any other class of men. They get it, and why should they not pay their share for the maintenance of the police force?

There are several other points, but they will keep. Meantime, having paid our share toward maintaining education, police protection, protection from fire, building waterworks and furnishing the community with good light, we must go across to the polling booth and vote for some good men to look after the business.

### FRAGMENTARY NOTES

CHURCHES, PASTORS, OUR EDUCATIONAL INSTITUTIONS, ETC.

#### MONTREAL

The effect of Mr. Moody's visit to the Commercial Capital has not died away, as several revival meetings are being held; those in Stanley Street and Knox Churches are well attended.

In the latter church a principal feature in the services is the singing, which seems to be much appreciated, and is usually followed by short addresses of a pointed and hortatory character. The attendance at Stanley Street Church Sunday services is considerably increased, no doubt a testimony to the persevering labours of the Rev. F. M. Dewey, the popular pastor of the Church.

#### ERSKINE CHURCH.

is growing rapidly under the ministry of the Rev. L. H. Jordan. The Sabbath School Sunday was observed recently. Children's Day has become quite an institution in the United States, and is eagerly looked forward to. It is now receiving more attention in Canada than formerly. On the occasion referred to Erskine Church was filled with the children, teachers and friends—an audience which must have been cheering not only to the pastor, who is abundant in labours, but to all who are interested in Sabbath school work, and at present their name may be said to be legion. After singing by the choir, and reading of the Scriptures, the Rev. L. H. Jordan addressed the children at length, telling them something about "Diamonds," illustrating his remarks by some rather dark specimens, which made his address very interesting not only to the young people, but to the large number of children of a larger growth present, many of whom had graduated from the Sabbath school benches.

When speaking of the polish and perfection of diamonds, the preacher exhibited a handsome diamond ring, and caused a general smile when in a rather playful manner he remarked he need not apolo-

gize for wearing a diamond when addressing such an interesting audience. The services throughout were of an interesting and profitable character.

Next a visit was paid to

#### ST. PAUL'S CHURCH

of which the Rev. James Barclay is pastor. The most unbounded satisfaction prevails throughout the city that this estimable minister did not transfer his services to another field, although the temptation was great, and strong reasons were advanced, some of them of such a character as would have prevailed with most men, why he should go to Australia. Mr. Barclay's removal would have been a loss to the entire Church. His congregation is in splendid working order, the organization in every department being complete, and closely attended to by the pastor.

The contributions to mission schemes are liberal. The pastor's Bible class is a specialty of his work, the prayer meeting is well attended, and a vigorous and interesting ladies' prayer meeting has been in operation for some time. As a preacher, Mr. Barclay, by universal consent, stands among the foremost in the Church.

#### RICHMOND AND MELBOURNE.

Presbyterianism here is making steady progress under the pastorate of the Rev. John McLeod. At present there is a growing feeling in favour of Union, which would be much to the advantage of both, besides relieving the esteemed pastor of heavy duties, it would tend to consolidate and strengthen our cause in these places. In any case a new church in Richmond is almost a foregone conclusion, as the congregation has outgrown the old building.

#### SHERBROOKE.

This congregation has decided to rebuild. Under the new minister, who has exceeded their expectations, the congregation is making solid and steady progress. Hitherto our cause here has not been in the ascendancy, but the outlook for the future is good.

#### QUEBEC.

It means much to say that we are holding our own here, taking everything into consideration. The French and Catholic element is very strong, but I think this would hardly be stating the whole case, as much headway is being made. It was communion Sunday in St. Andrew's Church, and the pastor, the Rev. A. T. Love, stated that there was a considerable addition to the communion roll. Mr. Love conducted the entire services, which were instructive and impressive, and although continued longer than the usual time, nobody felt them tedious or wearisome, and I think all left with the feeling that "it was good to be there." It was a gratification to the young minister and many others to see the aged senior pastor, the Rev. Dr. Cook, present. His presence called up many recollections of the past.

#### HALIFAX.

General business here is much improved. The prospect of having St. Andrew's Church settled by the installation of the Rev. D. M. Gordon, of Winnipeg, Presbyterianism will certainly be in a strong position. The Churches are all prosperous, and doing good work.

#### DALHOUSIE COLLEGE

has opened with more than an average number of students, and under the administration of the new president, Rev. Dr. Forrest, a bright future is before it. A course of lectures by the Rev. Dr. Burns and other prominent ministers has been arranged for, which will be of great advantage to the students. The success of Dalhousie is now an established fact, and the new college, which is situated in a prominent part of the city, is among the first objects which attract the attention of passengers on the Allan steamers when coming into the harbour.

#### THE LADIES' COLLEGE.

This college opened during the present fall, and with a larger number of students than the most sanguine expected. The prospects of this institution are bright, and the favourable opening and the auguries of success must be gratifying to every Presbyterian in the Maritime Provinces, especially to the Rev. Robert Laing, of St. Matthew's Church, who has advocated the project with so much force and ability. Mr. Laing is a man of great energy, and besides ministering to the wants of a large and important congregation has brought the Ladies' College to a point where it may be fairly said to be a success.

There will not be so many Protestant or Presbyterian children sent to the convents in the Maritime Provinces in the future, and if there should it will not be for the want of having a suitable educational establishment of our own.