

property, every dollar of it being owned either by individuals or by trustees in trust, incorporated according to the laws of our land. Should this private property, held, owned and used by these individuals or societies in propagating the religious doctrines which they believe, share with other private property the burden of taxation to meet the ordinary running expenses of society, or should the church be entirely exempt from such burdens? We do not think that the religious uses of church property furnish any valid reason why it should not be taxed.

We consider that the great majority, the 81 8-9 per cent. of the population, have just ground for complaint when they find the minority, the 18 1-9 per cent. of the population of this city, holding one-half of the exempt church lands. If, however, it is not right that the minority should be given an advantage over the majority, so neither is it right that a majority, be it ever so large and affluent, should be given an advantage over the minority. In other words, it is not just that the Roman Catholic Church in this city should hold as much land, free from taxation, as all the other churches put together, so neither is it just that the Roman Catholic churches and all the other churches of the city should hold property valued at nearly \$1,000,000 free from taxation, if thereby the taxes of other men, who have no church home, are going to be increased. Nor should the churches willingly permit any system to continue in existence that may in any way be construed as a determination on the part of the church to take any advantage of the non-church-going population. The church exists largely for securing the salvation of this very class, and should carefully guard against any system that would be destructive of her influence to that end.

If it may be said that the property holders are the voluntary supporters of the churches and that it cannot be a matter of importance to them, so far as the amount of their tax is concerned, whethere they pay the whole as assessed on their private property, or pay a part in an assessment upon the churches in which they have a special interest. It ends in the same thing. But is it really true that all tax-payers are voluntary supporters of churches? Even if we were sure of it being true of the very great majority, is there not a minority of whom it is not true? By what principle is the church justified in taking advantage of this minority, however small, in this matter of church exemption? There are many of our fellow-citizens who are not voluntary supporters of the churches and, indeed, are not supporters of the churches at all, save in the indirect and compulsory way of paying an increased rate of taxation on their property because of the exemption of church property from taxation. They hold no church relation, do not attend public worship and hold no sitting in any church. The exemption of churches from taxation means increased taxation for these non-church-going tax-payers. They are compelled in an indirect way to contribute to the support of churches which they do not attend and sometimes to the support of religious teaching in which they do not believe.

It is very true that the amount realized from church taxation, according to the official valuation, would not be very large (\$17,098.71 per year), but in a term of ten years that would give you the handsome sum of \$170,987. A part of this burden is now being levied upon that class of rate-payers who have no church relations, who are being compelled by law to bear an increased taxation because of a deficiency created by church exemption. As I understand the teaching of the

New Testament, I do not think the church should be a party to this evil.

[The above is a portion of an able paper read before the Hamilton Ministerial Association by Dr. Clark, pastor of Zion Tabernacle (Methodist), Hamilton. We judge that Dr. Clark's reasoning is sound and scriptural.—EDITOR EVANGELIST.]

The Sunday School.

Sunday School Committee of the Co-operation of Disciples of Christ in Ontario:—J. A. Alkin, Chairman; E. B. Barnes, J. D. Stephens.

All matter intended for publication in this department should be sent to J. A. Alkin, Orangeville, Ont.

Review Sunday is at hand again, and how shall we prepare for it? is the anxious question of many superintendents and teachers. Not all Sunday school workers are convinced that the international lesson committee are wise in setting one day in each quarter for a review of past work. Consequently when it comes there are not wanting teachers and scholars who look upon it as dull, and take an opportunity for a day's absence.

Wise reviewing is an essential in a Sunday school that would do good work. Not what the scholars have studied, but what they have learned and retained is the test of the teachers' work. Therefore, review day gives the teacher an opportunity of finding out just what has been done during the quarter. It is stock-taking time, the day of reckoning, and from it should date some new feature in our work whether renewed energy, new method, or corrected error.

H. Clay, Trumbull, writes, "that in the schools of the Jesuits, under Aquaviva, nearly three centuries ago, reviewing as a means of fastening the truth taught was given large prominence. One of the maxims of this system of study was, 'Repetition is the mother of studies.' Every lesson was connected with two repetitions; one before it began of preceding work, and the other at the close of the work just done. Besides this one day a week was devoted entirely to repetition. In the three lowest classes, the desire of laying a solid foundation even led to the second six months' in the year being given to again going over the work of the first six months. By this means, boys of extraordinary ability could pass through these forms in eighteen months instead of three years."

He is a wise teacher who reviews his work each Sunday, such reviewing conduces to independent thought on the part of the scholar, in addition to fastening the truth taught.

But some schools will use the Review day of the first and third quarters for a missionary or temperance day. That is very commendable. With the missionary information, books, illustrations, etc., at hand, we can make a missionary Sunday exceedingly interesting and helpful to our classes. We might tell the boys and girls something about our own missionary and Canadian sister, Miss Mary Rioch, of her trip and her letters. About Sue A. Robinson, of immortal name, of her devotion to the cause of Christ, of the monument of her zeal in the State of Washington, in the person of Jue Hawk; in her persistence even in weakness to pursue her 'Father's business' until they laid her to rest in that far off Hurda cemetery, under the broad-leaved palm trees. The older scholars will be interested in facts and figures. These are easily had, but be careful as to the quantity you give. The life's work of some one missionary would form a good topic for a half hour's talk to advanced classes, and I know of a no more brilliant theme

than "The life of A. M. Mackay, the Hero of Uganda." Aim to kindle the interest and youthful zeal of our scholars in this, the church's greatest work. Some poor boy or girl may some day possess great wealth or opportunity, and your influence will tell on their disposition of their talents. May the wisdom which is from above, which is first pure, then peaceable, gentle and easy to be entreated, full of mercy and good fruits, be given us in the work.

Children's Work.

Mrs. Jas Ledard, Supt., Owen Sound, Ont. to whom communications for this department should be addressed.

"I know that my Redeemer liveth, and that He shall stand at the latter day upon the earth."—Job xix. 25.

DEAR CHILDREN. I have a treat for you this time. You will be delighted to hear from Miss Rioch again, and such a nice long interesting letter, too. I hope you will all enjoy it very much, and that it may encourage you to try a little harder still to do what you can to help forward our work. You can attend your band meetings regularly, and if you have to take any part of the programme, see that it is well prepared, and if it is possible to get possession of a cent any way, be sure and save it for collection. It only takes one hundred cents to make a dollar, and every dollar helps. Just three months more this year, and I wish I knew what to say to rouse you to see the importance of using these three months to the very best advantage.

In her letter to me Miss Rioch reports herself as well in health and enjoying her work very much. I am sure I may, in the name of you all, return hearty thanks for her kindness in writing to us again so soon:—J. E. L.

10 NISHIKATI MACII,
HONGO, TOKIO, JAPAN,
Jan. 26, 1893.

DEAR CHILDREN—You will by this time have imagined that I have completely forgotten you. I have not. I can assure you that it is only that I have been very busy.

Since writing to you I have learned a little more about the children of Japan. They improve greatly on acquaintance and are as full of fun and pranks as can be. One little fellow called with his mother the other day. After the first feeling of shyness passed we had a jolly romp together. You would have enjoyed his experience with a big rocking chair. It was certainly the first time he had seen such a thing. When he found out he could make it rock his delight knew no bounds. He would get out, examine it closely to see "the wheels go round," get in again, rock, get out again, and so on, until you would think his little legs would be quite tired out.

During our romps I noticed that a little bell kept jingling, which seemed to come from under his coat. It turned out to be a little round copper bell tied to a cloth purse, inside of which purse was the child's name and address. This is worn by every boy in case of his being lost. When the little fellow was about to leave for home his mother, very much against his will, made him get down on his knees, touch his head to the ground and say good-bye to me. He did this so comically that even his mother smiled, which gave us an excuse for venting our mirth out loud, which we were very glad to do, as we are still very human, especially am I.

Next to our home is a vacant lot, where the boys of the neighborhood fly their kites. They certainly know how to do it, too, to perfection. Look-

★ A Premium Puzzle. ★



THIS HANDSOME LADY has two companions. Can you find them? If you mark faces and send to us as directed below. The **LADIES COMPANION** is a high class, 32 page, illustrated magazine devoted to Literature, Home Life, Fashion, etc., most artistic in appearance and patronized by the best class of readers. A perfectly fair and legitimate premium system is adopted by its publishers at great outlay. In order to quickly place it and its sister publications at the head of all Canadian publications in point of circulation. During 1892 we put away four beautiful Rosewood Pianos. The next exact good faith will be kept with every subscriber, both as regards the magazine and premiums.

See name of subscriber to receive the grand Piano now exhibited at our offices in **LADIES COMPANION** for March.

We publish **Ladies' Companion**, \$1.00 per year; **Ladies at Home**, 50 cents per year; **Our Boys and Girls**, 25 cents per year. Note our address: 166 King St., West, and do not confound our publications with any others of somewhat similar names.

PREMIUM LIST.

To the first person solving puzzle we will send an elegant Rosewood Piano, valued at \$50; the next will receive a Gold Watch; the third, a \$100.00 Piano; the fourth, a \$100.00 Piano; the fifth, a \$100.00 Piano; the sixth, a \$100.00 Piano; the seventh, a \$100.00 Piano; the eighth, a \$100.00 Piano; the ninth, a \$100.00 Piano; the tenth, a \$100.00 Piano.

Each contestant must mark faces in puzzle in ink or pencil, and send to us with **Thirty Cents** for 3 months' subscription to the **Ladies' Companion**. Address: 166 King St., West, Toronto, Can.

ing from an upstairs window we can count sometimes as many as thirty kites, which look like birds poised in the air. Indeed, it is quite a task to guess whether they are birds or kites, for in Tokio, where we live, there are a great number of hawks whose chief pastime seems to be in floating in the air with extended wings and then suddenly swooping down upon the ground or mayhap upon a roof. These kites are made of thin rice paper painted in very bright colors. Most of them are oblong with a long rope hanging from each of the two lower corners. When the wind is favorable, that is, not too strong, they fix a bow-shaped stick with a rubber strap to their kites. This strap, when the wind plays on it, has the effect of an Aeolian harp. When there are as many as six of these harps singing at once it has a strange, weird, though not altogether unpleasant effect upon the listener. Go where you will every vacant lot has its swarm of boys with their beloved kites.

When we arrived in Japan (which was in November) top-spinning was in vogue. Every boy, big and little, was pegging away as hard as he could, much in the same way as you boys do at home. These, however, gave place to kites, and even these were laid aside for a couple of days on account of a fine snowstorm, when they busied themselves making snow men. This being quite an event in Tokio the chance was too good to lose. The third day, however, the kites came out again in all their glory to sport with a fine balmy breeze that puts me in mind of a spring morning in May in my own dear country.

The little girls play shuttle-cock and battle door mostly. Their mallets and balls are very artistic and pretty. They play very skilfully, sometimes for the space of ten minutes not allowing the ball to fall to the ground. This being a national game men and women also are very often seen engaged in it, and no matter what time of the year it may be this game never seems to wane in the interest of the people. The very little girls play "keeping store," making mud pies and playing with their dolls. One very often sees these little tots with their dolls strapped to their backs just as their older sisters have their baby brothers or sisters, strapped to theirs, for you must know that the little girls of Japan are the nurses, the mothers needing to go out working all day. Nearly every girl in my Sunday school and one or two boys has a baby strapped to his or her back. If the baby frets a little, they sway themselves back and forward, hushing it the while.

If this is not sufficient to quiet it, they get up and walk up and down, patting it on the back till the little one is asleep, listening all the time to the native teacher, who is telling them some sweet story about Jesus. These little girls are sober-looking and seem to feel the responsibility laid upon them, while the boys on the other hand seem to be fancy free and enjoy life to the fullest extent. It is of course of the poorer class I am speaking. But there, I have already made my letter too long and shall tire you out completely. So good-bye, and wishing you all a very happy New Year, I remain yours lovingly,

MARY M. RIOCH.

Slocum's Emulsion has no equal. 35c.

Dick.

BY NED GWEN.

"Clear out, you little ducky!"
"Home with you. We don't want you!"

Dick Thurston made no reply, but, swinging a pair of skates high in the air, he burst into a perfect roudade of melody.

His one weapon of defense was irresistible; and whether he trilled like the birds of the forest or sang the quaint old negro songs his grandfather taught him, the village boys were silenced when he chose to have it so.

As soon as skates were strapped, the river, with its sparkling coat, was a scene to delight the eye.

Suddenly, when the jollification seemed at its height, little Dick, after a pirouette no other boy dared attempt, struck out for shore.

"What's the matter, Dick?" "Where you going?" shouted the boys.

"Goin' home to get a lickin', an' I must run."

"What for?" "What do you mean?" cried one and another.

"Cause mammy said if I went on the ice before she said so, she'd whip me; an' she allus says, 'When you got a hard thing to do, Dick, do it quick an' have it over; so I'm goin' to cut an' take it.'"

"Hurrah for Dick!" cried one of the jolliest of the crowd.

"If you've got a hateful old thing to do, why, do it. I'm going home to split the kindlings."

"There'll be a splendid moon tonight, an' I'll be back," he called to those he left behind.

Fred Danforth looked at Tom, and Tom looked at him. "That miserable little imp!" muttered one; and then they both laughed rather faintly. But they pulled off their skates.

(Continued on page 5.)