

lead to their utter extinction, it will, in many instances, force them to locate their institutions beyond the reach of municipal corporations which, to say the least, would entail as much loss on the corporation as it would inconvenience on the institution.

(4.) Churches and manses. Manses are now taxed to a certain extent, and may therefore be dismissed from further consideration. Churches never have been taxed. The proposal to tax these brings up the whole question of the relation of Church and State.

Before going into this question there are a few prudential considerations which deserve the attention of church members.

The churches are not endowed and have no revenue other than the contributions of the people with which to pay taxes. Every dollar of tax paid by the Church to the State must come out of the pockets of those who have already taxed themselves to purchase the land on which the buildings stand, and have taxed themselves to erect the buildings, and have still to tax themselves to keep them in repair and for the support of public worship, and who, should the present law of taxation be repealed, will have to tax themselves again to pay the taxes on their place of worship.

It must further be borne in mind that the tax levied on church property will not cause a reduction on the rate now levied on private property. The very purpose for which it is proposed to remove exemptions is to procure the means of increased expenditure. If the expenditure could be kept, say at its present limit, the placing of church property on the taxable list would certainly reduce the general rate. But no one proposes to limit or reduce the expenditure. On the contrary, the cry is for more money to pay for more improvements. The notion that the tax on church property will only to a certain extent change the channel through which the money flows into the public chest without increasing the amount drawn from the pockets of the rate-payer is under existing conditions a pure delusion.

And church members must also remember that the incidence of the tax on church property will be very unevenly distributed. The tax will bear heaviest on those who have had to do most in the past, and who will have to do most in time to come.

It is notorious that giving for religious purposes is not evenly distributed according to any known ratio. The giving of some is out of all proportion greater than the giving of others. And those who have borne the burden in the past, should this tax be imposed, will be the first to feel its grievousness. The only persons who will profit by this movement will be those who give little for church purposes or those who have never given anything.

They will then enjoy improvements for which, so far, they have paid nothing, improvements for which they have voted the money out of the pockets of their religious neighbours.

But this matter is not to be settled by mere prudential considerations. Appeal must be made to principles of perpetual obligation.

The only way to bar the door against the recognition of the Church by the State so as to finally exclude the Church's claim for exemption from taxation is to affirm that the State is a purely secular institution, and, as such, can neither recognize nor acknowledge the existence and authority of God, and that all property, for whatever use held, must be regarded simply as property and be taxed accordingly.

It scarcely seems credible that any one who has at all seriously considered the matter should take this position unless prepared to say that the very existence of God must be regarded as an open question.

For Christians, and they happily constitute the population of our country by a perfectly overwhelming majority, the Word of God is decisive authority on any matter within the range of its teaching. To the Scriptures we therefore make appeal, satisfied to stand or fall by what may be learned from them.

Respecting the State the Bible teaches that it is an ordinance of God. "For there is no power but of God; the powers that be are ordained of God. Whosoever therefore resisteth the power, resisteth the ordinance of God." "Wherefore, ye must needs be subject not only for wrath, but also for conscience sake." Again, in Paul's First Epistle to Timothy, we find a clear implication of the sphere and duty of civil power: "We are to pray for 'kings, and for all that are in authority; that we may lead a quiet, peaceable life in all godliness and honesty.'" That is to say, we are to pray for those in authority that they may so rule as

to provide for us those social conditions in which we may lead quiet and peaceable lives in all godliness and honesty.

To this end they bear not the sword in vain. They are God's ministers, to execute wrath upon him that doeth evil. In so far as rulers exercise authority for the restraint of evil and for the encouragement of righteousness, they are ministers of God for good.

The State, then, is the creation of God. It exists by divine appointment. Its duties are defined by divine wisdom, and its authority is supported by divine sanction. It is, therefore, both the State's interest and the State's duty to recognize the authority of its great Founder, Head and Protector. So much at least is clear. If now it be asked: How the State can show its respect for God? the answer is (a) by refraining from imposing burdens upon the service of God; (b) by removing such burdens when found to exist, and (c) by securing to every man full and unhindered liberty to worship God according to his conscience.

All public works and all national offices and duties must be so ordained that, except in cases of necessity, no man shall be hindered in the performance of his duty to God.

But to impose a tax on church property, that is, property set apart to, and required for actual use in public worship, is to burden and hinder or restrain worship and, therefore, a violation of the State's duty to God.

It is vain to say that the sense of duty to God is worth little if so small a matter as the imposition of a tax on the Church could interfere with it, or to say that the religious connections of those who are religiously disposed would easily them over the difficulty.

We must take human nature as we find it. Men are but too ready to invent pleas in avoidance of duty. The tax on church property would make religion more expensive than it now is and would therefore strengthen the plea that men cannot afford to be religious because of the expense.

And further, granting that the sense of duty to God would be strong enough to carry Christian people through the additional self-denial created by the imposition of a tax on property held for sacred uses, the tax is a burden, is a hindrance, and therefore a thing which the State has no right to impose.

If any one wishes to know the precise extent of the burden, he can easily calculate it for himself.

The limit of municipal taxation is now two per cent. This limit has been reached in several of our cities. At this rate, each congregation would have to raise \$20 a year on every thousand their church property is worth. Such a burden in addition to what they now have to carry would simply squeeze a good many churches out of existence.

Again, the Church has a claim in equity—for service rendered—for exemption at the hands of the State.

The Church is a spiritual body created by the covenant of grace, and exists for the purpose of saving men from the practice and guilt of sin through the redemption which is in Christ Jesus our Lord.

But the salvation of God has respect to the world that now is as well as that which is to come. "Ye are bought with a price; Therefore glorify God in your body and in your spirit, which are God's."

It goes without proof that to fit men for heaven is to fit them for earth. A good Christian is a good citizen. The wiser and holier a man becomes as a Christian the better subject he becomes to the State. The mission of the Church is to sweep the world of those immoralities and crimes the punishment and repression of which cause the greater part of the State's expenditure for the administration of justice. The man who comes under the renewing power of the Spirit of God through the knowledge of the truth of which the Church is pillar and ground becomes a tower of strength to the State. He needs no police to keep him in order. There are no Christian burglars. There are no Christian murderers. It has long been the policy of the State to encourage education for the sake of the benefit which is supposed to accrue therefrom to the State. To this end the government has fostered public schools of every grade, and has encouraged the forming of Mechanics' Institutes and the founding of Public Libraries.

But the design of government is secured only in so far as these agencies diffuse a wholesome morality. Secular learning divorced from religion does not improve public morals—does not increase the security of life and property, does not guarantee the public

peace. For these benefits we must look not to mere learning, but to the religion which permeates the learning, and turns it to good use by quickening and building-up the moral nature. Thus the Church does for the State, and free of cost, what the costly system of education cannot do without her help. The least the State can do is to keep its hands off the Church's property, and let her alone. This is all we ask. If this be a favour it is one which costs the State nothing and for which it receives an ample return.

Whether, therefore, we look at it as a matter of equity as between two independent and co-ordinate powers, or as a matter of duty toward God on the part of the State, the State ought not to impose a tax on the Church.

But it is alleged that the Scriptures favour the taxing of Church property. There are only two passages which have been cited to this effect.

The first is found in the seventeenth chapter of the Gospel according to Matthew. It is affirmed that our Lord not only paid tribute, but wrought a miracle in order to do so; therefore, as the servant is not above his Lord, the Church ought to pay tribute. The force of this argument is completely nullified when it is seen that the tax which our Lord paid was a tax for the support of the temple. As the Son of God he claimed exemption. But knowing that the claim was not recognized and lest his action should be misunderstood, and be an occasion of scandal; he paid the tax, but paid it in such a manner as not to compromise his royalty. The argument would hold good if he had helped to pay a tax levied upon the Temple by the Romans. But our Saviour never did anything of the sort. The Romans never taxed the Temple.

The other passage is the famous saying of our Lord in reply to the Pharisees and Herodians who sought to entrap him (Matthew xxii. 15-22). "Render therefore unto Cæsar the things which are Cæsar's and unto God, the things that are God's."

These words simply affirm the doctrine of mutual independence and non-intrusion. There is a certain tribute due to each with which the other has no right to interfere. We have still to determine from other sources what belongs to each and whether there is anything which either may claim at the hands of the other.

It is sometimes objected that the exemption of church property is a violation of the conscience of those who reject the Bible and Christianity. It is a sufficient reply to say that such people have no conscience in the matter. Conscience implies the recognition of God, and respect for His will. In so far as this is true of them, they cannot object to the State's recognition of the existence and sovereignty of God. They have shown but little conscience in other respects, and it is perfectly fair to assert that they have but little in this instance.

But if it be granted for the sake of argument that there is here some slight grievance, it must be endured. The State can not deny God to please these people any more than it can legalise adultery to please the Mormons.

How worthless is this claim of conscience is clearly seen, if we remember that all the churches have cost this country for drainage and sidewalks is an insignificant trifle. Spread the amount over ten or fifteen years—(the average duration of a plank walk), and then apportion to each rate-payer his individual share in proportion to his taxable real estate and income, and the amount which most of the members of the infidel class have had to pay because of the existence of the Church is found to be so infinitesimally small that it is difficult to express it in mathematical terms, and this is the extent of their grievance. There never has been a case reported in which the most blatant infidel has ever refused to defile his conscience by the acceptance of the profits and benefits which enure to him, as the fruit of the Christian religion. A man ought to be ashamed to complain of the minute, indirect cost and disadvantage of the Christian religion, when he takes without scruple or murmur the immeasurably great benefits which it creates.

There is reason to believe that the movement for the repeal of the law which exempts church and other properties, and also, in whole or in part, the incomes of certain classes of the community, derives a good measure of strength from the tendency shown by one branch of the Christian Church to accumulate lands, and to hold them for revenue, or the purpose of speculation.