

favor of churches or sects, which have not complied with the law, and are represented by no church, court, or executive; such assessments, will be divided among the other churches, according to the proportion of the sums they have collected the same year.

Government proposes for the approbation of the Legislature, to levy a contribution, or assessment, for the above purposes as follows:

4s. from all Leaseholders not over ... £25 Rent  
7 6. .... " ..... " ..... £25 to 60  
12 6. .... " ..... " ..... £60 and upwards,  
and the following from freeholders who would not come under a greater rate if assessed as Leaseholders.  
5s. from all freeholders under 50 acres  
7s. 6d. .... " ..... 50 to 100 ..

Freeholders owning more than 100 acres, would pay 7-6 and a farthing per acre for every additional acre.

The payer of the tax stating at the time he pays it to the support of which denomination his money goes.

As concerning the influence of their particular Churches, the worst class of Societies would of course have an objection to their assessments being fixed higher in proportion to those of the poorer classes than has been proposed above, but Government and the people generally would both prefer that the system of greater preponderance be given to property, and that those who are added to give more, should communicate directly with their own Churches on the voluntary system.

The inhabitant would be handed an account of all the different taxes payable by him, (the church assessment being merely one item). He would require to pay the whole or none, so that he never would be distressed for church assessment alone.

This tax would not come into the hands of the government and as merely binding the people to what they themselves say they are anxious to do, it might be called by a gentler name. It should be collected by some of the present Town or District officers, (probably the Treasurer) under sufficient securities to the public so that the expense of collection would be trifling. The money received from assessments would fall to be by him paid into the hands of a central agent at Toronto, (this is the only officer accumulated by the system) appointed by the House of Assembly and subject to the Governor's approval, and under heavy securities, to be by him under the regulation of the Statute paid over to the executives of the different Churches, viz.

To the Bishop of the Church of England,  
To the Synod of the Church of Scotland,  
To the Conference for the Methodists,  
To the Roman Catholic Bishop. &c. &c.  
to be by them applied according to their own rules for the salaries of ministers and the building of Churches, any restriction with the people's own contributions might perhaps be improper, but some very general restrictions ought to be adopted with the payment of the church fund.

The central agent for the system should be authorised by the act to draw each year from the fund for Religion on behalf of the executives for the different large sects provided for, a sum of money equal to the amount which has passed through his hands as assessments paid by the adherents of said churches, or equal to a fair proportion of the proceeds of the land actually realized, in case in any one year the state of the fund will not permit of the full regulation. — In such cases churches would have no future claim for any balance. This provision from the church fund would also be paid to the executives of the different churches, to be applied to the salaries of members, and the building of churches under some very general restrictions, such as that no one clergyman should be allowed more than £100 H.x. C'y. per annum, (this might vary in different years, but at the variation of the part of his provision levied by assessment the chance would be very trifling) and that only the balance remaining after paying ministers salaries, be applied to the building of churches, if thought advisable, to promote the spread of ministers over the coun-

try, the extent of their support in any one year from the church fund and assessments together, might be restricted to £200, any additional salary being furnished them on the voluntary system by their own congregations or out of the seat rents which, at all events in towns, it would be well to avail of to assist these other means of religious support, as many who are able and willing to lend their assistance are neither leaseholders nor freeholders. It might be well that the collectors receipt for payment of the general church assessment be received as part payment of seat rents from Freeholders and Leaseholders assessed. If it is objected that the Church fund would prove insufficient. I answer, That were the system a good one, the British Government could be but too happy to provide it with means.

If any church were discovered paying up the assessments of defaulters merely to swell the amount to be received from government and afterwards taking the said amount or any other sums out of the funds understood to be appropriated by them for religion, such church should undergo very heavy penalties, or forfeit all future claim to support out of either the church or school funds and in the latter case would be viewed as one of the insignificant sects thereafter. But this might be objected to as intrusting the privileges of the future as well as the present generation to individual temporary managers.

As to the School Lands the Provincial Legislature might consider whether or not it would be well to adopt the following mode of application—viz., to adopt the church assessment roll as pointing out the strength of the different parties in the province, and to authorise by an act of parliament the central agent for Religion to draw each year from the Educational Fund a sum equal to the amount or half the amount which he draws for particular Churches for Religion, to be by him paid over to the executives of said churches for the maintenance of Common Schools under their superintendence. The amount to be received might be curtailed for want of funds in the same way, as in the case of Religion. Some very general restrictions might be added such as that no schoolmaster should be allowed over a certain salary, and that no part of the money should be applied to colleges. Government's view, with regard to Schoolmasters might be explained to be the same as it entertains on the subject of Clergymen, that a schoolmaster should be made so far independent of the people, and liable to be turned out only by some constituted discriminating and educated authority, within the district and not by the people generally, but that as an inducement to exertion, on his part, the balance he should collect from his scholars by means of a small fee restricted by the Statute.

The act regulating religion as has been said would be a permanent one, but in the case of education the Provincial Legislature, ought to be allowed at each session to appropriate for colleges and other educational purposes a sum of money out of the School Fund not exceeding the sum drawn during the previous year for those common schools superintended by the churches. The parliament being only allowed to do this in case a part of the realised fund remained on hand after supporting the common schools, equal to three times the sum used by them the previous year, so that common education may have no interruption.

In bringing to a close the foregoing humble attempt, the writer begs to repeat that he undertook it from no persuasion of his being able to propose a perfect system. — Could he mean by such a supposition to insult the Legislators of Upper Canada or pretend to convict them of having winked at the state of these momentous questions instead of having been hitherto baffled with their adjustment? No; He was attracted to these subjects, by observing the feeling wide spread in the province, that on their being immediately set at rest in one way or