

A LOVELY SONG.

(Ezek. xxxiii. 32.)

A LOVELY song! we hear it from the birds,
When gentle spring returns with opening bloom,
And violets come, to gem the banks, so late
With snow wreaths covered in the wintry noon;
With happy notes of glee, so merrily
They give each other greeting as they throng
On waving branch, or borne on fluttering wing
On high, a thankful lovely song they sing.

A lovely song! Have you not heard the brook,
As rippling onward, o'er the mossy stones,
Or winding gently through a leafy nook,
It warbles on with sweet and varied tones?
With cheerful sound it gaily speeds along,
Thro' woodland wild, and smiling fields so fair,
While whispering trees their branches bow, to hear
The melody of song which flows so near.

A lovely song! When wandering by the sea,
You oft have heard it, as the welcoming shore
Receives with fond caress the murmuring waves,
With measured rhythmic cadence, more and more
It soothes the heart as a soft lullaby
That tender mother to her baby sings;
And e'en when far away, in memory's ear,
The echoing music of its voice we hear

A very lovely song we all may sing
As o'er the world we wander far, or near,
And make sweet melody for weary hearts,
Whose brotherhood to us should make them dear.
We all may speak in charity and hope,
To cheer each other as we pass along,
And moving pure, among the world-worn throng,
Make of our lives, a very lovely song.

Shall not our aims, then, in the fair new year,
Be pure and steadfast? Trusting God's dear love,
We'll take the hand out-stretched to guide us on;
'Tis with a Father's clasp, we link our own,
And tho' we stumble in the valley dark,
We'll still press onward to the shining mark
Of our high calling, till we rest among
Our loved ones in the land of lovely song.

S. ALICE ISMAH-HARTLEY.

TAX EXEMPTION.

A citizen of Toronto writes: I have read with much interest the article from the London *Spectator* of the 14th of November, copied in your last week's issue, on the subject of taxation. It has led me to make some enquiries as to the state of things in this regard in Toronto.

The total value of assessed property here is \$100,000,000, the total value of real estate exempted from taxation is \$15,879,000. How much of this total is ecclesiastical, how much educational, and how much Governmental can easily be ascertained through the different assessors, although it is not anywhere in print that I know of; but so far from every body in Toronto being equally interested in the exemptions, no two citizens of the place are. Why should I, who am a Presbyterian, be compelled to pay part of the just taxes of Trinity College? Why should all Toronto University, its land and its buildings, not only escape taxation but I be called upon to pay more taxes because they are exempt? Why should the Methodists have all Metropolitan Church and Square exempted and my taxes be raised accordingly.

The large amount of real estate held by Roman Catholic corporations is very valuable, and will be enormously so. Why should I swell it by paying a portion of its just taxation?

The Government holds large blocks of land in Toronto—notably the blocks where the Parliament Buildings, Government House and Upper Canada College are. There can be no reason why they should not pay their taxes.

The total amount required for city taxes last year was \$1,646,000, but every body has to pay so much more to make it up if the assessors omit to levy taxes on \$15,879,540 worth of property. This sum is about one-sixth of the total value of the assessable property in the city, and I pay one-sixth more every year than I would do if all property was assessed alike. There is no sense in the rule which is being acted upon. The immense expenditure made every year on city improvements, and on every thing which tends to swell the convenience and the comforts of those who dwell in Toronto, augments the value of all property, including that which pays nothing. It is true that exempted property belongs to many different churches and many different colleges and institutions, and there is a sort of rough "Scratch me, and I'll scratch you" aspect to it; but many thousands, and in fact the large majority, of tax-payers find no relief in this; they do not want to be compelled to contribute to the support or objects or wealth of any of these churches or corporations or their teachings, but when they contribute, to do so voluntarily and place their money where they judge best, and in the meantime to pay their own taxes only and let others pay theirs.

THE INDIAN LADIES DURBAR.

The Durbar of seven hundred ladies held by Lady Dufferin in Calcutta, on the eve of her departure from India, was an event unique in the history of the East, and one full of present and prophetic significance. All men,

even the Viceroy, were rigidly excluded. As the London *Spectator* observes, subservience in India, even to a Viceroy or a Viceroy's wife, has strict limits, and "before Indian gentlemen would have allowed their wives to risk breaking the immutable custom of the Zenana—and there must have been a risk—they must have felt some emotion very keenly." That emotion, the *Spectator* believes, was gratitude for deliverance present and prospective, from a terrible evil. That evil is that the women of India are, by the iron hand of immemorial custom, totally out of from skilled medical attendance. No matter how dreadful the accident, how deadly the disease, or how great the extremity, they are given over absolutely to the tender mercies of the most unskilled and ignorant of their sex. Lady Dufferin has already wrought wonders. Aided by her influential position, she has "induced many Princes nobles and rich men to help her; raised a fund now exceeding £70,000, started female hospitals, imported female doctors from England, set up colleges where native midwives receive a scientific training, and spread everywhere the opinion that Indian ladies have as much right as men to scientific treatment, and that it could be and should be administered by trained women." The movement is but in its infancy and needs pecuniary help. An appeal is to be made to England, which the *Spectator*, for reasons which seem to us wholly unsatisfactory, refuses to support. But in the great ladies' Durbar, and in the state of native opinion and feeling which it represented, Lady Dufferin must have had both the first fruits and the ample pledge of ultimate success in her noble undertaking.

TO THE OLD YEAR.

Old friend, the time has come to part;
And yet I cannot let thee go.
Too swift the time has fled; and lo,
I have not fathomed what thou art!

I did not think the tears would start,
Nor ever dreamed I loved thee so!
Old friend, the time has come to part,
And yet I cannot let thee go!

One last, long kiss before they grow
Too fierce, these tuggings at my heart!
One kiss! Alas, too well I know,
Old friend, the time has come to part!
And yet—I cannot let thee go!

—The Critic.

"GENERAL" BOOTH'S PROPOSAL.

"General" Booth, of the Salvation Army, has, by a singularly bold and comprehensive proposition, brought to the surface in England some of the real difficulties with which all attempts at the systematic relief of poverty are beset. Under his direction the Salvation Army opened last January, near the West India Docks in London, a Food and Shelter Depot, where food is supplied at the lowest possible rates, and a night's lodging in a clean and comfortable room given for a penny. No less than 23,500 beds at this price, and 470,000 meals, at prices varying from one farthing to one penny were supplied during the last nine months. Situations were found for a considerable number, who are now earning decent and comfortable livelihoods. Moreover, the Army has five Homes in London, seven in the country, and several abroad, at which fallen women at the rate of 1,000 per year are being rescued, seven-tenths of them it is said, permanently. This work seems to speak for itself, so long, at least, as it is carried on on the purely voluntary principle. But the Army now proposes to extend the work on an immense scale, by establishing no less than ten Food and Shelter Depôts, and ten Rescue Homes. In view of this magnificent project "General" Booth has presented a memorial to the Home Secretary, asking Government aid for the establishment, though not for the maintenance of these institutions. Fifteen thousand pounds is the sum needed. He would like best to have the money bestowed as a free gift. Failing that, he would like it as a loan without interest. Failing that, he would like the free use of Government buildings, and the use of Government stores free, or at reduced prices. The Secretary has promised to consider the proposal, and the papers are discussing it. Even the *Christian World* seems disposed to favour it, though it would evidently be the entrance of a wedge which would open the way for the virtual State endowment of a dozen churches instead of one. The *Spectator*, on the other hand, and with sounder logic, opposes the scheme, basing its objection on negative answers to three suggestive questions.—First, "Is it expedient that the thing be done at all?" This question is applied only to the Depôts, not to the Rescue Homes. Second, "If it is expedient, should it be done by Government aid?" Third, "Supposing both these questions to be answered affirmatively, should Government aid be given to the Salvation Army?"

A BILL has been introduced into the Manx Legislature to increase the duty on hotels and public houses in town and country to a uniform rate, to levy duty for each bar, to make no provision for *bona fide* travellers, and to abolish grocers' licenses.

MISS STIRLING still remains in the prison at Chillon, having refused to quit it on a compromise proposed by the authorities that she should desist from her propaganda for a time. On the wall of her room she has written: "Here suffers her punishment Chaddie Lillias Stirling, sentenced to a hundred days' imprisonment for having prayed to God with little children."

British and Foreign.

THE Rev. J. Mackie, of Manchester, lectured lately at Langholm on the Covenanters.

A SPIRITED meeting has been held in Dundee in connection with the Original Secession missions in India.

THE Rev. Mr. Walker, Scottish Episcopalian, preached in the Established Church of Thurse on a recent Sunday.

DR A. K. H. BOYD preached at the opening of the organ which has been placed in the Tron Church, Edinburgh.

SPOTT congregation has chosen Mr. Lothian Gray, Edinburgh, out of 143 candidates. The living is a valuable one.

THE Rev. A. Alexander has given notice in Dundee Presbytery of an overture for union between the Free and U. P. Churches.

THE Rev. David Hunter, B.D., presided at the dinner to which Professor Max Muller was entertained by the Glasgow University Club.

AT one of a number of distraint sales for tithes in Carnarvonshire recently the crowd flung clods at the auctioneer and dipped him in a mill dam.

MOFFAT Total Abstinence Society has been celebrating its jubilee. Mr. James Hamilton, who presided, is the only original member now living.

DUNFERMLINE U. P. Presbytery have approved by six to four of the proposal to form church temperance societies on the basis of total abstinence.

MR. ROBERTSON, late of Edinburgh, conducted a service on Sunday week in Ladhope Church, Galashiels, on the occasion of the jubilee of the Church.

MR. JOHN MARSHALL, of Caldergrove, has given \$7,000 to the Quarrier Homes and \$2,500 to various institutions in Glasgow for the benefit of poor children.

THE Rev. Thomas Sotham, curate of St. Saviour's, Hungerford, has committed suicide by shooting himself. He was universally respected, and leaves a widow.

A RECENT strike in Paris indicates that the workmen of the city are bent on getting Sunday made a legal holiday, so that they shall not be obliged to work on that day.

THE Rev. D. Scott, of Dalziel, has obtained three months' leave of absence from Hamilton Presbytery to avail himself of an opportunity offered him of visiting Palestine.

MR. BRANDER, of Clarkson, being compelled to go to a warmer climate, has asked Hamilton Presbytery to sanction the appointment of an assistant and successor.

STENNESS parish, Orkney, has become vacant by the resignation of Rev. Robert Burgess, who has been absent for about a year owing to ill-health. The stipend is \$750.

THE Gaelic congregation in Hope Street, Glasgow, have received an offer of \$162,500 for their church, and they have an offer of Ewing Place Congregational Church for \$45,000.

THERE are seventeen ministers who have been ordained for fifty years and upwards. Two, Dr. Smith, of Cathcart, and Dr. Cruickshank, of Turf, were ordained sixty years ago.

PROFESSOR PALEY, grandson of the author of the Evidences and himself an eminent classical editor and commentator, is dead. He resided at Bournemouth and was a convert to Romanism.

MR. GILLESPIE, parish minister of Mouswald, who lately visited Canada, has carried off the first and second prizes at the Smithfield show for sheep of the Cheviot or other mountain breeds.

THE Rev. George Bennett, late pastor of the Shrewsbury Church, is causing some perturbation. He has opened a hall for services, and a considerable number of the congregation adhere to his ministry.

THE memorial tablet to the late Dr. George Jeffrey in London Road Church, Glasgow, was unveiled lately by Mr. William Arrol, a service being afterwards conducted in the church by the pastor, Mr. Smith.

MR. HENRY GEORGE is expected back in Britain soon to deliver lectures on the land question throughout the country, the rapid spread of his views in Britain having impressed him during his recent brief visit.

AT the last of the meetings held in Edinburgh by Dr. H. L. Grattan Guinness, when he delivered a stirring address on missions, a young man made his way to the platform and offered himself as a missionary engineer.

THE late Mr. James Robertson, of Lauchhope, Holytown, has bequeathed \$15,000 to various institutions, of which sum \$5,000 goes to the Foreign Mission and \$5,000 to the Home Mission Funds of the Free Church.

THOUGH Professor Salmond made his peace with the Dundee Presbytery, there is an inclination in some quarters to reopen the matter in the Synod. Some of the elders have not yet done with "The Reign of Grace."

MR. LAMOND, of Kelton, being invited to attend a temperance meeting in Kirkcudbright, replied that "he could not go into another parish to engage in any work of that kind without the leave of the resident parish minister."

THE late Mrs. Findlay, of Baillieston, Glasgow, has left \$2,000 to the Home and Foreign Missions; \$500 each to the Aged Ministers and Zenana Funds, and \$1,000 to Baillieston Church, besides legacies to charities.

LORD FRASER has again been making severe remarks on the medical and other skilled witnesses that appear in the courts of law. One of the doctors in a railway case he designated "the sleuthhound of the company."

IN the new church that is nearing completion at Oban there is a chamber which could be used as an organ loft, but the local *Express* does not think it likely that it will be occupied with the "kist o' whistles" for some time.

THE managers of St. Peter's Episcopal Chapel, Montrose, have been trying in the Court of Session to get rid of the incumbent, Rev. T. S. Connolly, but Lord Fraser has dismissed their action, and found them liable in expenses, on the ground that their proceedings had not been in conformity with the constitution of the chapel. The dispute arose through the managers wishing to join the Scottish, and the incumbent the English Church.