

THE CANADIAN MANUFACTURER

DEVOTED TO *
THE
MANUFACTURING & MINING INDUSTRIES,
OF THE
DOMINION. * AND INDUSTRIAL WORLD.

. Vol. XIII.

TORONTO, ONT., DECEMBER 2, 1887.

No. 11.

UNJUST TAX EXEMPTIONS.

THE Trades and Labor Congress which was in session in Hamilton, Ont., in September last, passed the following resolution :

Resolved, That justice and good government demand that no persons, corporations, bodies or classes should be exempt from the payment of any tax which is levied on the rest of the community.

We most cordially endorse this resolution to this extent : All lands and buildings should be taxed, except only those belonging to the government and in use for governmental purposes; all unoccupied public lands, and such property as may be used for public school purposes—schools to which the children of the masses have free and unrestricted access, and the expense of which is borne by the municipality. Every square foot of land belonging to others than the state, or some integral part thereof, and every foot of land occupied or used for other than the purposes above indicated, should be taxed *ad valorem* equally with all other lands in the state. We are opposed to any tax exemption whatever in favor of any church, religious, semi-religious, educational or any other congregation, organization or body.

One needs but the suggestion to look around and observe the vast tracts of valuable ground in every city and town in the land, exempt from any taxation whatever, and in it see the reason for our opinion. Churches and church establishments are desirable in the community, and so are colleges and similar and other institutions, but our contention is that those who desire them should support them at their own proper charge and expense, but they should not be supported at the expense of the municipality.

The extent to which tax exemptions is carried in different countries of church and quasi church establishments is fearful, and of course works the grossest injustice to those who pay taxes. The value of the real estate in Mexico which was exempt up to 1859, belonging to the Catholic Church, was estimated at from one-fourth to one-third of the value of all the real estate in that country, and represented not less than \$300,000,000. In the South and Central American States a similar condition prevails, the general rule being that the poorer and more ignorant the masses of the people, the larger and more valuable the property of the Church, all of which is exempt from taxation; and we have but to cast our eyes towards France, Spain, Portugal and Italy to observe the same state of things. A question which is now receiving much attention in England is whether the Church shall continue to have its property other than that occupied by church edifices and buildings go longer, untaxed, and whether the clergy and

beneficiaries of the Church shall continue to hold and exercise power to levy and collect taxes against lands and hereditaments which do not even belong in fee to the Church. It matters not whether the Church was or was not a creation of the parliament, nor from whence its present power was derived, but the concern is whether it shall be allowed to retain and exercise that power. The emoluments of the clergy of the Established Church of England are chiefly derived from land rent and tithes, and some of the high functionaries of that Church—the Spiritual Lords get as much as \$75,000 a year from these sources. These pampered ones do little or nothing to earn the money bestowed upon them, and many of them actually have chaplains in their retinues who say their prayers for them. If these churchmen went about doing good as it is said Christ did, the situation would be bad enough, but many of them are not celebrated for either humility or piety, and some of those who have church livings at their disposal lead disgraceful and debauched lives. We point to the fact that the Earl of Lonsdale owns no less than fifty-nine livings, and the Marquis of Ailesbury eleven livings, which they have the so-called "right" to bestow at pleasure. Although there is no State Church in the United States, the value of exemptions of Church property from taxation is enormous. In some of the States which were acquired since the formation of the Union, as for instance those now comprised in the territory ceded by France—Missouri, in which is the city of St. Louis, and Louisiana, containing New Orleans, vast bodies of land other than that occupied by church edifices, and valued at many millions of money, are exempt from taxation; and we believe that in every State all churches and church parsonages and rectories are thus exempt. In Canada, particularly in the province of Quebec, conditions prevail which are very similar to those which at one time existed in France, and which were largely the cause of the Revolution and the Reign of Terror. In the city of Quebec, and in fact in all portions of the province where the French language is generally spoken, and where the Church as such exercises powers which should always reside with the people free from priestly influence, the situation is simply deplorable, and in the city of Montreal it is not much, if any, better. There is fully \$9,000,000 or \$10,000,000 worth of property in that city belonging to religious bodies which is not taxed. The conditions are not much better in Toronto, or Ottawa, or any where else in Ontario. Both Catholic and Protestant church organizations have from time to time acquired landed property until now millions of dollars worth of property, which is used not only for religious but for mercantile purposes also, are exempt from taxation to the detriment of the prosperity of the entire community. It was but recently in this city that com