

CHURCH PROPERTY.

Rev. Madison C. Peters Gives Reasons Why This Kind of Property Should Be Taxed.

Where Protestant Denominations Buy Lots, the Roman Catholic Church Buys Blocks.

Rev. Madison C. Peters discussed the question of the taxation of church property in the Forum for May, as follows:

The question of the taxation of church property in the United States is bound soon to become a question of great public concern, because it is already of grave importance.

The general theory of all just taxation is reciprocal service. Judge Cooley, in his "Law of Taxation," says:

"The protection of the government being the consideration for which taxes are demanded, all parties who receive or are entitled to that protection may be called upon to render the equivalent."

Making the state pay tribute to the church instead of the church to the state, is a glaring self-contradiction in the United States. It theoretically as well as practically adopts the principle of the union of church and state. The American people could rise up in rebellion against direct taxation for church support; but what is exemption from taxation but an indirect state support of the church, a virtual subsidy for its support and at the expense of the general public?

True, the church yields no private income to the incorporators. Neither do many other kinds of property. But the state cannot regulate its action by rule of income. Taxation would no doubt in some instances be a burden. But thousands of property-owners now find it difficult to pay their taxes, and yet the state cannot afford to exempt them. Tax churches, and only those churches that are able to pay taxes would dare to be extravagant. With so much poverty and want in the community, our magnificent church edifices and massive buildings for alleged charitable purposes, on our most valuable sites, are a burlesque on both religion and charity.

Benjamin Franklin said: "When a religion is good, I conceive that it will support itself, and when it cannot support itself and God does not take care to support it, so its professors are obliged to call for help from the civil power, it is a bad sign, I apprehend, of its being a bad one."

In 1875 President Grant sent a message to congress on the subject of a total separation of church and state, and the taxation of church property. This message would have been more appropriate for a governor's message addressed to the legislature of a state, for congress had nothing to do with the question in the exercise of its taxing power. The whole spirit of the constitution leaves this question to be determined by the respective states. But the president's sentiments were truly American. He said:

"In 1850, I believe, the church property of the United States which paid no tax, municipal or state, amounted to \$87,000,000. In 1860 the amount had doubled. In 1870 it was \$154,000,000. In 1880, without a check, it is safe to say, this property will reach a sum exceeding \$3,000,000,000. So vast a sum, receiving all the protection and benefits of government, without bearing its proportion of the burdens and expenses of the same, will not be looked upon acquiescently by those who have to pay the taxes. In a growing country, where real estate enhances so rapidly with time as in the United States, there is scarcely a limit to the wealth that may be acquired by corporations, religious or otherwise, if allowed to retain real estate without taxation. The contemplation of so vast a property as here alluded to, without taxation, may lead to sequestration without constitutional authority, and through bloodshed, I would suggest the taxation of all property equally."

President Garfield said: "The divorce between church and state ought to be absolute. It ought to be so absolute that no church property anywhere, in any state, or in the nation should be exempt from equal taxation; for if you exempt the property of any church organization, to that extent you impose a tax upon the whole community."

The census of 1890 has reported the alleged value of church edifices, the lots on which they stand, and their furnishings, as \$680,687,106. The following table shows in detail these values where the aggregate exceeds \$4,000,000.

Table with 2 columns: Denomination and Value. Includes entries for All Methodists, All Roman Catholics, All Presbyterians, etc.

This table does not include the value of parsonages, lots, monasteries, convents, schools, colleges, and the like; nor are these figures accurate, for a consecutive estimate of the Roman Catholic "church property" alone is \$250,000,000, and of the property of all sects, in this country, \$1,000,000,000. Under the head of "church property" millions of dollars' worth of revenue-producing property evades taxation, such as large lots of valuable land upon which there are no buildings, and which are held for revenue, and thousands of mercantile buildings, schools, and even factories. Practically the effect of exemption has been to encourage the church in buying vast tracts of land, which are daily growing in value. Dr. H. L. Wayland cites this instance:

"I am credibly told that on a recent occasion a bishop went to the owner of a valuable tract in a neighboring county, and said, 'What is the price of such and such a piece of land?' 'Sixty thousand dollars.' 'You have raised the price fifteen thousand dollars.' 'Yes.' 'Very good; here is a check.'"

It was bought for the church simply as an investment.

The Protestant opposition to the taxation of church property comes almost wholly from the Episcopalian and Lutheran churches, which are more or less related to state-supported churches in Europe. Yet there are many advocates of this taxation even among the Lutherans and Episcopalians. But the Roman Catholic church is unanimously opposed to any taxation of its churches, schools, or other property. There are many reasons why its property should especially be taxed.

The property of the Roman Catholic church should be taxed because it is held, not by the people, but by the individual ecclesiastics, and is therefore personal property exclusively under personal control. The anathemas of the Council of Trent, are pronounced against all, even the clergy, who will not resist even the state itself, should the state attempt to give laymen, or anybody but priests and bishops, the control of church property. The sixteenth canon of the Council of Baltimore, held in 1852, shows how far a power emanating from Rome exercises influence over church property in this land. Instances could be cited where the curse of excommunication was pronounced against all Roman Catholics who would not give the bishop control of certain property, and the persons resisting the clerical usurpation were assaulted and driven by force upon the Sabbath from the very threshold of the church which they helped to build as a house for their own worship. The churches are held in the name of the bishops, and not in the name of the trustees.

It is said that Archbishop Corrigan of New York holds more than \$50,000,000 worth of real estate in his own name. There have been numerous transfers of property from trustees to M. A. Corrigan; not to M. A. Corrigan, archbishop, nor to M. A. Corrigan as trustee for the Roman Catholic church, but simply to M. A. Corrigan. Many of these parcels cover whole squares of land, and nearly all of them are of great value. The pope's nuncio, Bedini, came to America in 1855 to wrest the church property of Roman Catholics from the hands of the trustees, and to place it in the hands of the bishops. It was because the title was vested in the bishop that the trustees of Roman Catholic churches in 1855 prayed the New York state legislature for redress and the state answered that those who build the churches with their own money can govern the church temporally as they please, and today the one-man power of the archbishop prevails over the sovereign law of the state of New York. Because the Roman Catholic bishops are the owners in fee simple of nearly all the church property within their respective ecclesiastical jurisdictions, and have the legal right to control, possess and use it by assignment, by will, or otherwise, therefore their property should be taxed as personal property, or at least be deeded back to the worshippers.

Calvary Cemetery, though nominally under the name or title of the trustees of St. Patrick's cathedral in New York City, is in reality Archbishop Corrigan's own property. It is unlawful and against the discipline of the archbishop to bury anywhere but in the archbishop's cemetery. Like a true monopolist he commands his own price and terms for lots, graves, tombstones, fees, etc., for his own benefit; and I have been told by those who ought to know that the sums received have been at times as much as \$2000 a day. It seems to me that the archbishop ought to pay a tax on the receipts.

The legitimate result of exemption has been the bestowment of public money upon the Roman Catholic church and its institutions. The money donated by the city of New York to the Roman Catholic church (to say nothing of the five and a half blocks of land in the best parts of the city, now worth \$5,000,000), from 1869 to 1883 inclusive, was \$8,555,250.39; from 1884 to 1893 inclusive, \$5,526,733.34. Protestant denominations received during the ten years, 1884 to 1893 inclusive, \$365,467.34. The New York state legislature for the year 1890 appropriated to sixteen in-

stitutions under Roman Catholic control \$1,078,998.61; to all other denominational institutions, numbering twenty-eight, \$948,648.67. The amount of public money granted from the United States treasury for the Roman Catholic Indian Missions, compared with the meagerly amounts given to other denominations, deserves notice:

Table with 2 columns: Institution and Amount. Includes entries for Roman Catholic, Protestant, etc.

These appropriations are in violation of both the letter and the spirit of the first amendment to the constitution. It is earnestly hoped that all Protestant denominations will decline to receive further appropriations from the United States, so that they can consistently protest against the excessive grants to Roman Catholic schools. As an American I am opposed to this whole business, as recognizing the principle of a union of church and state. Let each church support its own schools and charities with its own money and not the money of others. The principle is wrong, for Protestant and Romanist alike, the latter sinning only more shamelessly than the former.

Wherever you look, Roman Catholic church property is rapidly multiplying and where the Protestant churches get lots, the Roman Catholics get blocks—entire squares—and hold them against all comers. Taxation or confiscation is inevitable.

Indeed, from the earliest days of the church, every chapter in its history teaches the lesson of the danger of its policy as a great property holder with special privileges.

The church derived her right to hold property from the civil power. Constantine the Great, great only in his sins, received his title of Great because he provided by a civil law, still held sacred, that temporal power of the See of Rome, which made Dante sing: "O Constantine, how much evil originated, not from thy conversion, but from that grant from thee to the first pope whom thou madest rich." And in less than fifty years from that time the priests of Italy had gained one-third of the soil of that country. In 1857 one-third of the real estate in Mexico belonged to the church, besides more than \$300,000,000 of other property in that poor country, and its revenues were greater than those of the Mexican government. When the property of the church was placed upon the market, its actual value was sufficient to pay the national debt several times. In Chili the saints nominally hold property. St. Dominick has an income of more than \$1,000,000 a year, for which he is not taxed one cent. In Catholic Guatemala the property of the church was confiscated in 1843; then there was a reaction led by the priests, but in 1873 all the church property of Guatemala passed into the hands of the government. In Catholic Costa Rica, Venezuela, and Uruguay, the governments took the property away from the church, applied it to governmental purposes, and in some cases gave it to the people from whom the priests had stolen it.

In Canada, during the short time between the settlement by the French and the conquest by the English, the priests had gotten in their hands more than eight million acres of land. In the Province of Quebec, the exemption of church property from taxation has become a serious question. A careful writer, in speaking recently of the excommunication of certain outspoken French papers in Montreal, said:

"One of the great crimes committed by the excommunicated papers was that they spoke against the provision which exempts religious corporations from taxes. The city of Montreal is invaded by religious orders of every description, possessing immense properties. These orders buy up the most eligible sites and erect costly edifices for the propagation of their views. Often the property they buy brings a handsome revenue to the city in the shape of taxes. But as soon as this property is handed over to the Romish church it becomes untaxable. The richer the church becomes, the poorer the city grows."

The great quantity of untaxed church property in Montreal is driving out the Protestant minority who pay three-fourths of the taxes. The English in the city own the enterprises without which the province of Quebec, left to the absolute domination of ecclesiasticism, would be as backward as Ecuador. These English enterprises are taxed remorselessly. There is over \$100,000,000 worth of exempted ecclesiastical property in the province. The English have to pay for these exemptions by increased taxation. When the treasury is empty the cry is, "Tax the English corporations." It is a hopeful sign that there is a growing and strong feeling among the liberal Catholics that these rich religious corporations should pay taxes. Another writer referring to the same province, says:

"There are municipalities where 50 per cent of the whole assessed value is exempt, and others where the value of

the property exempted actually exceeds that of the property taxed. Besides, we have to contribute to support religious orders, or see our stores and shops boycotted. The provincial treasurer is drawn on to provide for a great many of them. I might say that the church spends or overruns the spending of combined of the whole provincial revenues, less the subsidies from Ottawa."

I have quoted thus at length from the province of Quebec, because the principle there is the same as here, the Roman Catholic church simply lacking the power to enforce its demands in the United States as it does in Quebec. Had church property been taxed, Quebec would not now be bankrupt, nor would the church have sunk that province into its present deplorable state.

Other denominations also are in danger of amassing wealth. Why should not the great estates of Trinity and the Collegiate churches of New York city, or Old South church in Boston, held as investments for income instead of direct church uses, be taxed? The spirit of our laws is opposed to exemptions, and there needs to be made out a very strong case to justify an exemption from taxation of property owned by corporations like these. Common honesty should lead them to bear their share of that taxation which provides a constant increase of value. All buildings rented for income, even though that income be devoted to religion and charity, should be taxed.

R. J. Loag, esq., of Boston, says that in that city the churches hold \$400,000 of exempted property. The assessed value of New York City church property, exclusive of parsonages, parsons, and priests, is \$51,217,525. Walk up Broadway from Rector street and up Fifth avenue, and from these streets alone you can see to what extent the church property in New York is underestimated. Two hundred million dollars is less than the actual value of the church property of the metropolis, and when we remember that the assessed value of the real estate of New York City for 1894 is but \$1,618,853,135, it can easily be figured out how highly oppressive exemption becomes to the other taxpayer.

It is claimed that churches should be exempted because they improve the morals of the community, and raise the taxable value of the other property. That depends altogether on the church. But admit the fact that churches, as a rule, are a public benefit; so are private schools, picture galleries, and factories, yet such property cannot be exempted without starving the state. Why, then, should churches enjoy this favor on the ground of benefits rendered; and other property, that can assign the same reason for the favor, be excluded therefrom? If the doctrine of benefits be given as a reason for exemption in behalf of religious corporations, it refutes itself by proving more than the state can admit. The New York City commissioners of taxes and assessments, in their annual report for 1893, speaking of the injustice of this species of legislation, say:

"Corporations and associations avail themselves of these laws and decisions of the courts to escape taxation to such an extent that public authorities must soon demand relief from the legislature."

The churches, and modest buildings will be erected where they are most needed, instead of building one great structure in a fashionable quarter. Churches are said to be public property. But the Roman Catholic churches charge an admission fee to the ordinary service. High money, high mass; low money, low mass; no money, no mass. In many Protestant churches the pew rents are so high and the people so exclusive that the public feel that they are not wanted. I would tax all charitable institutions, hospitals and orphanages. Their work is not wholly philanthropic. They receive revenue. In New York city orphanages are maintained at public expense. "The Foundling Asylum," under the charge of the Sisters of Charity, received during the years 1884 to 1893, inclusive, from the "taxation and general fund," \$2,641,998.42. During the same period and from the same fund the "New York Catholic Protectory" received \$2,462,500. Many of these so-called orphanages have both parents living, and the church is maintaining them at the expense of taxpayers, and making an enormous profit, the appropriations being five times in excess of the expense of providing for such "orphans." It is a sad sight to see a congregation whose combined wealth is millions, pleading exemption for their orphanage. My mother was left a widow with three little orphans to care for. Her little country home was taxed. If any orphanage should be exempt from taxation, such a one as that ought to be.

The taxation of church property is in the interest of American principles, and in harmony with the experience of nations. Taxing one man for the propagation of another man's religion is glaringly unjust. Moreover it is a relic of the principle of the union of church and state inherited from the Old World and not yet eliminated from our political system.

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HER NAME NEVER PRINTED.

Curious to Look Which Not Years Followed a Washington Woman.

It looks as though society notoriety is not to be the fate of one Washington woman whose name for some inscrutable reason for the last half-dozen years has been omitted from all published accounts of gatherings in which she has taken part. An overmastering curiosity finally prompted her to institute an investigation into the matter. She found then that so far from the omission having been intentional on the part of the correspondents, it arose from the fact that she was personally unknown even by sight to them. Having satisfied herself on this score, the incognito shortly thereafter ordered her carriage, and calling for a friend, took her for a drive. The little excursion, planned for pleasure, had a most disastrous termination, as the horses, taking fright, ran away and, getting beyond the control of the coachman, the vehicle was overturned and both ladies injured, the owner of the carriage quite seriously. In the midst of her pain as she was being carried home there flashed through her mind the thought that the runaway would be given space in the papers. Then, as the turn-out was her property, her name would of necessity figure in the account. The following morning a detailed account of the accident appeared in the paper, but by a strange fatality that has for so long ruled her elimination from print, her name was not mentioned. That of her companion was several times repeated in the article, which wound up by stating that "a friend who was in the carriage at the time was also injured."

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HAD A PASS.

But Found That Plenty of Cash Had to Go With It.

Somebody connected with one of the steamboat lines plying between New York and Boston gave a country cousin of his a pass to Boston from New York. It entitled the bearer to "one first-class passage." I stood just behind the owner of the pass as we lined up in front of the ticket office to secure staterooms. The passholder wanted the best on the boat, and was visibly annoyed when the purser said the best rooms were all gone. All that he could offer was No. 77 and "two dollars, please!"

"But I've got a pass!" remonstrated the owner thereof, with an expression of pained surprise.

"Two dollars, please!"

"Well, say, you'll hear from this," but he paid the money under protest. Then he went down to supper determined to get square. He ordered raw oysters, Irish stew, a breakfast, lemon pie, ice cream, chocolate cake, and a pint of wine. When the intelligent waiter presented him with a check for \$4.30 he almost fainted.

"But I've got a pass!" he gasped.

"That pass is to travel on, not to eat or sleep on," said the waiter, sardonically.

"This was dreadful, but the passholder paid the check in a dazed sort of way, and I offered him a cigar when we reached the deck. He smoked a long time and then said: "Cousin Harry said this was going to be a free excursion, but it has already cost me more than a first-class 'allroad fare to Boston, and we're not yet twenty-five miles out of New York."

A PECULIAR STONE.

It is Called the Devil's Looking Glass and Dazzles the Eyes.

"One of the most peculiar of stone formations is the 'devil's looking glass,' on the Nolochuchy river," said a traveler to a reporter. "It is a pallid white which rises abruptly from the river to a height of about 200 feet. It is perfectly smooth and about 100 feet wide. When the sun is at a certain stage it throws a shadow over the water and reflects the sunbeams as a mirror would, dazzling the eyes of the beholder, sometimes almost blinding him with its brightness.

"To go upon the river is a skiff and look down into the water is to see an image reflected, but always distorted. It is this which gave the name to the formation, and there are several interesting legends connected with it, some of which are devotedly believed by the mountaineers. One of these which is generally given credence is that every night at midnight, when the moon shines, the devil goes there to bathe and make up his toilet, using the rock, with the reflection of the moonlight, as a looking glass."

Paris Press Ethics.

A Paris boulevard paper publishes the following dialogue between a member of the cabinet of ministers and a newspaper man who is paid by the former under the condition that he must keep up the appearance of opposing the minister. Says the journalist: "Can I call you 'amais' or 'dirty hog'?" "Of course," answers the minister, "but make a change once in a while in your epithets; put me down as a 'bandit,' for instance. But never venture to denigrate me as a 'chequart' (bribe taker); that is the only epithet that makes a bad impression upon the public."

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WOMAN'S LATEST.

She Has the Crosses Pressed Out of Her Dresses.

When a man wants crosses put in his trousers he sends them to the tailor and pays for the work. When the New York tailor-made woman wants the crosses taken out of her skirt and coat-tails she walks into the uptown shop where she bought her gown, pulls off her Prince Albert, drops her dress on the floor, tells the clerk to "hurry them up," and waits.

It takes about half an hour for two presses to do the work, and neither gets a penny. That's where the commanding spirit of the tailor-made woman shows itself.

Friday is the great bushing day, and often there are thirty damsels waiting about in silk petticoats, sleeveless waists, bonnets and gloves, with pocketbooks and shopping books in their hands.

There are some droll spectacles among them. While waiting for her clothes to come up one girl will do Delsarte exercise; another will put in the time showing her stout mother how to stand.

Books on everything, from Sandow to the "Heavenly Twins," are seen; occasionally a woman shines her finger nails while her neighbor has a hand glass looking for holes in her back teeth.

The suits come up, one by one, in beautiful shape; an obliging little girl assists in putting them on, and the exquisites go off to come again in a week or two and go through the same performance.

Possibilities of Surgery.

The extent to which the human body can be mutilated without causing death is beyond what most people think. Of course the removal of the largest limb is a familiar fact, but the successive removal of all the limbs would in most cases result in nothing worse than inconvenience. In the same way the internal organs may be extirpated. This is facilitated by their quality. One kidney may be removed and the other will make up for the loss by doing double work. One eye may be taken out and the sight remains practically unimpaired. Large portions of the brain may be removed with no injury to life or intellect. A portion of the intestines has been cut out and the ends sewed together and their normal action and function have not been interfered with.

Almeron Higby's Cherry Tree.

In the management of a cherry tree the late Almeron Higby of Watson, Wisconsin, may be regarded by some people as wiser in his day and generation than the youthful George Washington. When 9 years old he planted a cherry stone, from which grew a tree that was known by his parents as "the boy's tree." When it began to bear cherries he picked the fruit, sold it, and saved the money. This he continued to do during his entire life. Last summer, at the age of 59, his health declined, and the tree also began to decay. So he cut it down, had the trunk sawed into boards, and with his own hands made a pretty cherry coffin for himself. A few days ago he died, and all his funeral expenses were paid from the money that he had saved as the proceeds of the sale of the cherries.

San Juan Valley.

The report of archeological discoveries in the San Juan valley is something that has been expected for a long time past. It was known to a few persons there were interesting unexplored cliff dwellings there, and doubtless many have had the matter in mind. The San Juan is separated from civilization by a rough country, and the approach, whether by way of Colorado from the East, or through Utah from the North and West, is difficult. The region lies in the South-western corner of Utah.

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Orangemen Attention!

The most worshipful Grand Orange Lodge of the United States will meet in annual session in Boston, Mass., on Tuesday, June 13th, 1894, at 10 o'clock a. m. All State, Grand, District and Private Lodges entitled thereto are requested to send delegates. All private lodges under the jurisdiction of the Supreme Lodge are entitled to one delegate.

By order of FRANCIS W. CAMPBELL, Attest, M. W. G. Master. THOMAS MILLIGAN, M. W. G. Secretary.

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