

## THE EDITOR'S COMMENTS.

## CHURCH PROPERTY TAXATION.

A correspondent to this paper asks for information on a subject which he thinks of interest to a great number of the readers of the NEWS, viz: Why should church property be exempt from taxation?

In a general way it may be observed that the overwhelming sentiment among all classes of people is in favor of such exemption. People feel the justice of it, even when unable to state the logical reasons, and the burden of proof, therefore, would rest entirely on those who favor church taxation. Until they are able to prove that the state in justice or as a matter of necessity must exact a contribution from ecclesiastical bodies, there is no force whatever in the declamations against these institutions on that ground.

The recognized principle of equality of taxation is thus expressed by Adam Smith:

The subjects of every state ought to contribute towards the support of its government as nearly as possible in proportion to their respective abilities, that is, in proportion to their revenue which they respectively enjoy under the protection of the state.

The natural deduction from this self-evident proposition is that the power of the state to levy taxes is strictly confined to its political subjects. That some of them belong to religious denominations, and some do not, is a factor entirely foreign to the question of taxation, inasmuch as this is strictly limited to the necessary requirements of the civil government. "The expense of government to the individuals of the nation," says the author just quoted, "is like the expense of the management to the joint tenants of a great estate who are obliged to contribute in proportion to their respective interests in the estate." Should some of the tenants at the same time be interested in some other estate, that is no reason why they should be required to make a second contribution toward the management of the first one. In this country, where state and church are entirely separate, the latter is that other estate. When the citizen, as a citizen, has paid his just share toward the expenses of the state, his duty in that respect is discharged and a demand on him for a further contribution, however slight, on the ground that he is a church member, is in violation of the doctrine of equality of taxation, since others who are not interested in church work would be exempt from this tax.

The consideration of this leads to a most serious objection against the taxation of churches. If the state assumes the power of imposing a tax—not to say a fine—on church membership, a great barrier would be raised against the progress of the work. The state cannot afford to do that, because the churches are one of the greatest factors for good in the state as far as public morals are concerned. From the pulpit loyalty to the government has been proclaimed; through the churches

the poor and helpless have been aided; individuals on the road to crime checked, and the sentiments fostered without which no decent government would be possible. Is this work to be impeded by the state demanding a portion of the generally inadequate funds of its benefactor, and diverting it to uses for which it was not originally intended? Surely the state cannot afford to resort to that kind of economy. If it is just and proper to exempt schools, hospitals and charitable institutions, it would be an absurdity to tax the churches, the source and greatest promoter of all benevolent charity.

Church property is truly the common property of the whole people. No individual derives any revenue from it. If, therefore, the question is of taxing it, the burden should in justice fall on the entire community and not on the few by whose voluntary donations it is maintained. This is the principle recognized in countries where the church, or a particular church, is maintained by the state, and it is undoubtedly correct, if taxation of church property is to be admitted at all.

The objection to exemption that has been urged with the greatest appearance of conclusiveness is that it virtually amounts to union of church and state. President Garfield is quoted as arguing:

If you exempt the property of any church organization, to that extent you impose a tax upon the whole community.

In the first place, if this is true at all it is true of every exemption from taxes; but it does not prove that the state cannot properly and for the benefit of the people make such exemptions. In the case of church property it is eminently just that it should be done, because the church more than any other institution is beneficent to the people as a whole. Secondly, the exemption of property from which no one derives any revenue is not a tax upon the whole community. The argument proves too much and therefore nothing. It might with equal force be argued that if the churches fail to acquire property on which taxes may be levied, to that extent a tax is laid upon the whole community. The absurdity of this argument is no greater than that of President Garfield, because since the civil government never contemplated any revenue from church property, its existence or non-existence is equally valid in the computation of the expenses to be met by the taxpayers.

Churches are, or should be, monuments raised in the honor of Him from whom every blessing flows. They are, in the minds of those who revere a Supreme Being and acknowledge His hand in all things, His property, sacred to His worship. In this sentiment—and who can deny the beauty of it?—will be found one of the strongest reasons for opposition to taxing the sacred edifices as mere worldly concerns.

For a full discussion of the subject our correspondent is referred to two

articles in *The Forum* for 1894, pp. 372 and 434. The article on taxation in *Encyclopædia Britannica*, vol. 23, may also be useful.

## A CORRECTION.

A cotemporary Friday morning announces to its readers that the vacancy in the presidency of Utah Stake (created by the death of the late President A. O. Smoot) will not be filled by an "importation;" that "the successor will be named at the quarterly conference of the Stake to be held on Sunday and Monday, and the people asked to ratify the selection;" that "at the regular meeting of the Twelve Apostles, held Thursday morning, it was decided that a selection would be made from persons residing in Utah Stake, and on Sunday the name of he (!) upon whose shoulders the ecclesiastical mantle of the dead president will fall, is to be made known."

This information is misleading and incorrect in the following respects: the Utah Stake conference will be held on Saturday and Sunday, April 20 and 21, not on Sunday and Monday; at the meeting of the Twelve Apostles yesterday morning there was no decision at all as to the selection of President Smoot's successor; there was, therefore, no conclusion as to whether he is to be a "person residing in the Stake," or an "importation;" neither was it decided that the matter of such selection would be proceeded with at the conference on Sunday or that the transfer of any "ecclesiastical mantle" should be made at that time.

The circumstances that doubtless led our cotemporary into its error are these: the vacancy in the Utah Stake presidency, the approaching Stake conference, and the intention of the First Presidency and a number of the Apostles to be in attendance. These are facts, the remainder is mere surmise, where not actually incorrect. The visiting brethren expect to meet with and preach to the people of Utah Stake, but up to this time they have made no choice of president, nor is the purpose of their visit the selection and ordination of such officer.

## COAL OIL'S WONDERFUL BOOM.

The most startling of the many startling developments in American speculation in recent years is the present extraordinary boom in oil. Neither wheat, nor silver, nor sugar, nor whisky, nor any other of the commodities which figure in the fluctuations on 'change, has partaken, within at least a decade, of anything like the advance that the last few days have witnessed in the price of petroleum. That the speculators have a large share in creating this excitement need not be argued; but that there is something more to it than a mere "corner" will be readily understood from the fact that what is known as the "visible supply" of coal oil has decreased more than two hundred per cent from what it was two years ago. The inexorable law of supply and demand may accordingly be credited with being the real backbone of the present movement; while there has