

**The Project Gutenberg eBook of Exempting the Churches, by
James F. Morton**

This ebook is for the use of anyone anywhere in the United States and most other parts of the world at no cost and with almost no restrictions whatsoever. You may copy it, give it away or re-use it under the terms of the Project Gutenberg License included with this ebook or online at www.gutenberg.org. If you are not located in the United States, you'll have to check the laws of the country where you are located before using this eBook.

Title: Exempting the Churches

Author: James F. Morton

Release date: December 22, 2011 [EBook #38371]

Most recently updated: January 29, 2013

Language: English

Credits: Produced by David Widger

*** START OF THE PROJECT GUTENBERG EBOOK EXEMPTING THE CHURCHES ***

EXEMPTING THE CHURCHES

An Argument for the Abolition of This Unjust and Unconstitutional Practice

By James F. Morton. Jr.

"No person shall be required to support any ministry or place of worship against his consent"—The accepted American principle.

"To relieve the property of a church from taxation is to appropriate money, to the extent of that tax, for the support of that church.... To exempt the church from taxation is to pay a part of the priest's salary."—Ingersoll.

1916.

EXEMPTING THE CHURCHES

AN ARGUMENT FOR THE ABOLITION OF THIS UNJUST AND UNCONSTITUTIONAL PRACTICE.

The history of the democratic spirit, from its first inception to the present day, is that of a ceaseless struggle with special privilege. The principle of caste, in its numerous manifestations, is constantly at war with the rights of man. After centuries of incessant conflict, the advance of democracy is beyond all question; and its ultimate triumph can be denied only by those who hold that progress is destined to cease and civilization to decay. It has become evident that what is democratic is good and beneficial to mankind, that what is undemocratic is evil and harmful to the human race. Kings, kaisers, emperors, czars, hereditary aristocracies and oligarchies of every kind, however necessary or useful factors they may have been in

certain early stages of the transition from barbarism to civilization, are now recognizable as drags on the chariot wheel of progress. The world has begun to rid itself of all these anachronisms; and the day of their entire and permanent disappearance can now be foreseen in the not extremely distant future. Complete autocracies have practically ceased to exist. Monarchy by divine right is recognized for the monstrous lie which it always was; and the few atavistic survivals who continue to mouth that once revered phrase are abhorred, pitied or despised by all sane men and women. Mixed governments are the general rule, since the old and exploded fallacies of personal government yield unwillingly to the march of progress and justice; but in each case the authority is slowly but surely passing more and more into the hands of the people; and the hereditary rulers are becoming mere figureheads or subsidiary agents of popular government, pending their final disappearance. In our own and a few other lands, we are happily rid of them long since, and we wish the same good fortune at an early date to the rest of the nations. The reactionaries of the different countries vainly declare that democratic triumph is a sign of degeneracy. On the contrary, where democracy flourishes, all forms of progress are found to thrive best. Each new step in the direction of human liberty has been bitterly opposed by the worshipers of the past. They have poured forth eloquent jeremiads, and vehemently predicted the collapse of society and the deterioration of the race, whenever religious liberty, freedom of the press or of speech and assembly, a republican form of government, the abolition of hereditary office and titles of nobility, the overthrow of slavery or any other great forward step was proposed; and in every single instance the result of the increase of liberty proved so beneficial to the human race as to give the lie most unequivocally to the false prophets of evil. Never has autocracy been proved to be superior to democracy in any single particular of a fundamental nature.

THE MEANING OF THE PRINCIPLE.

Reading the future in the light of the past, we may safely maintain that a fuller application of the democratic principle in our own republic can be fraught with nothing but blessings to our people. Democracy does not mean merely the election of officials by popular franchise, nor is it synonymous with unlimited majority rule. Starting from the premise of the equal rights of all men and women, it necessarily signifies the paramount importance of the individual, and next to the individual, the rights of the collective community. It must protect the individual to the fullest possible extent in his "inalienable rights" of "life, liberty and the pursuit of happiness." It is only when he alleges the pursuit of these rights as a pretext for meddling with the equally fundamental rights of his fellows that the community, as the representative of the total rights of all its members, finds warrant for interference, and for restraining the invader. There can be no question as to this general principle. The difficulties in application arise only from the facts that the relative rights of individuals are not mathematically determinable and that human judgment is not infallible. Lawmaking is an attempt, more or less successful, to reach a workable approximation of absolute justice, based on the general democratic principle.

The antithesis of democracy is special privilege. This is the extension of certain powers to one or more individuals, at the expense of one or more other individuals, without proper compensation and in violation of equal justice. Whatever interferes with equality of initial opportunity falls under this head. Democracy abhors all forms of favoritism. There is no injustice in unequal remuneration for differing degrees of social service; but there is grave wrong in rewarding equal services unequally or unequal services equally. All theories of social reform are based on a more or less clear realization of this truth, and on the supposition, whether correct or incorrect, that conditions exist at present which confer undue advantage on a favored class or on favored classes.

PRECEDENCE OF INDIVIDUAL RIGHTS.

What is true of material advantage is equally true of prerogatives of every description. The state cannot legitimately restrict any form of personal liberty, unless its indulgence involves some definite injury to the liberties of others, and that so great as to overbalance the interests of individuals in maintaining the liberty in question. Where there is a reasonable doubt, democracy demands that it be resolved in favor of the individual. Mere majorities cannot decide the issue. Redheaded men and women form a very small percentage of the population; but the overwhelming majority of others have no right whatever, under the democratic principle, to decree that this small group shall be exterminated, or even that it shall be subject to a special tax or to any other burdensome restraint not applied to all the people. Freedom of the press is a vital democratic principle, which becomes absolutely worthless, unless it be recognized as a right of even the smallest minority, no less than of the largest majority. The humblest citizen is entitled to trial by jury and the use of the writ of habeas corpus, although his enemies and accusers constitute the great mass of the people. Majority tyranny is in no sense genuine democracy, but is a wretched counterfeit. As a practical necessity, the majority must be held to govern in all matters of strictly collective concern; but it has no right to meddle with that which is strictly of a private nature.

The absolute and perpetual separation of church and state is among the most imperative requirements of the democratic principle. Nothing can be so essentially the private concern of the individual as his personal beliefs on subjects of abstract speculation. Here, of all places, the state cannot intrude without rendering itself guilty of the foulest conceivable crime against its citizens. Religious conviction can never be a collective matter. Only if all the brains in a group of persons could be fused into one, would it be possible for such group to hold an opinion of its own. Each of ten men may accept the doctrines of the Roman Catholic church; but the moment an eleventh man, who is of another way of thinking, joins the group, it can no longer be said that the group believes in the tenets of Catholicism. A majority of the individuals composing the group so believe; but there is no one mind thinking for all. Apparent exceptions exist only in the case of mobs, in which the free play of individuality is temporarily suspended, the members of the crowd being hypnotized and maddened out of the capacity for intelligent thought or action by some influence which has been brought to bear on them. This is not a collective mind, but the temporary surrender of a group of individuals to an overpowering and irrational impulse. The mob spirit is at the opposite pole from the spirit of democracy.

OPINION NOT SUBJECT TO MAJORITY RULE.

Not only can a group or a nation not hold a collective religious opinion, but no majority in it, however great, can change the opinion of a single individual by any form of coercion. It may suppress the outward

manifestation of opinion, and may indirectly present considerations to the mind of the individual which will lead him ultimately to recast his views in some respects; but it cannot directly command the humblest or most docile of its members to change his mode of thinking on the instant. The pretense of uniformity of faith in a people must, therefore, be the sheerest humbug. Could belief be collective, and made to continue so, there would be some pretext for the advocacy of a state church. Since, however, there is no way of making every individual an organic part of a believing whole, a real state church is an unqualified impossibility. A dominant party or number of individuals may by sheer brute force compel the rest of the community to pay lip-service to a formal organization labeled a state church; but the total amount of belief in the dogmas of such an institution will not be increased in the slightest degree by the false label which seeks to represent it as an expression of community-belief. A state church cannot become a centre for collective worship, since no such thing is possible; it can only bring together for joint outward expression of worship a mass of individuals, the real believers among whom will engage in actual worship, while others, under persuasion or coercion, will go through certain mechanical forms of no value to themselves or to others, in simulation of the reverence which they do not feel, and without which their participation in the external rites of religion is meaningless.

UNION OF CHURCH AND STATE—ITS ORIGIN.

History joins forces with reason in proving that union of church and state is an intolerable evil. The state religions of antiquity were either the agents of political despotism, or themselves, as in Egypt, formed a special despotism under which both rulers and people were crushed to the earth. Since the advent of Christianity, the rule of the church has never failed to bring disaster. The beginning of the calamity is traceable to the reign of the Roman emperor Constantine, sometimes misnamed "The Great." Of many bad emperors, this man stands out conspicuously among the worst. Usurper, liar, perjurer, thief, murderer, and villain in many other regards, he adopted Christianity as a state religion from motives of an unusually crafty policy. So little did his newly professed faith influence his underlying character, that his crimes of the blackest type continued unabated after his professed conversion. He did not even respect the foundation principles of Christianity sufficiently to become baptized until he lay on his deathbed, when his grossly superstitious mind deluded itself with the fantasy that a few drops of water and a few mumbled incantations would have the magical effect of atoning for a lifetime of infamy, and would carry him straightway into a region of eternal gratification of every desire. During Constantine's reign, organized Christianity began by dividing official honors with the more ancient Roman religion, and ended by usurping the entire authority, and by persecuting those who still clung to the faith of their fathers. Later emperors carried the process still further, ostentatious piety and unbounded corruption going hand in hand, until Rome became a synonym of utter rottenness, and fell an easy prey to the barbarian hordes which poured down from northern Europe.

With the union of church and state under Constantine began a period of mental and moral stagnation, which continued for about ten centuries. It was an anti-millennium, a thousand years of distinctively Christian rule, productive of every conceivable evil, with scarcely a redeeming feature. So black a night settled down on the human race that by common consent the epoch is appropriately known as that of the "Dark Ages." The church was sole master, and independence of thought was visited with torture and death. Persecution, massacre, religious wars without end, and extermination of whole populations and the merciless slaughter of the noblest of the race were its characteristics. Rome, the alleged "holy city," the centre of church power, was a pestilential swamp of vice and crime beyond the ability of words to describe. Not a ray of hope appeared in the blackness until the raising of voices against the extreme control of the church. The human mind refused to remain forever in fetters, and the rising movements of humanism and the renaissance witnessed the beginnings of the great revolt. The Protestant Reformation, an attempt to purify Christianity from within, succeeded in rending the church asunder, but failed to redeem it from the worst of its inherent evils. Its leaders loved religious liberty as little as did their Catholic rivals. Calvinism proved to be as ready to murder in the name of God as ever Romanism has been. Persecution of heretics, witch-hunting and the oppression of the whole people for the profit of ecclesiasticism went merrily on in all lands. The gradual fading out of these horrors has been brought about step by step by no other agency than by the gradual emancipation of the state from the clutches of the church.

RELIGIOUS LIBERTY THE TEST OF PROGRESS.

Looking around the world today, it is easy to measure the progress of the different peoples by the degree in which they have attained religious liberty. The strictly Catholic countries, where least light has penetrated, and where the right of the church to control the lawmaking power and to dominate public education has been longest recognized, are precisely those most backward in all the essentials of civilization; and in each of these lands, any uprising of the people on behalf of liberty and progress is invariably accompanied by an open war against the special privileges of the church. Thus France and Portugal have found it impossible to win and hold their fundamental liberties except by shaking off the ecclesiastical yoke; and in these lands the clerical element is foremost in the evil work of plotting the restoration of the monarchy and the annihilation of the rights of man. In Mexico, the priesthood has been fully recognized as the most deadly enemy of the people. In Spain, the founder of secular education, Francisco Ferrer, was brutally murdered at the behest of the clerics; and their associates in this and every land have not ceased to spread abroad lies that are intended to blacken his memory and to excuse his assassins. The anti-clerical and republican movements in Spain and Italy go hand in hand.

The United States of America started right in theory, although it has not been always firm and loyal to the democratic principle. Observing the evils of a state church, as they had existed in Europe and in the American colonies, our forefathers wisely incorporated into the federal Constitution strong provisions intended to save our land from religious tyranny. By this fundamental document, the right of political organization is expressly derived from the people, and not from any supposed divine sanction. No recognition of any religious doctrine appears anywhere in the instrument. To make perfectly clear the democratic purpose of the Constitution, a bill of rights, consisting of eleven amendments, was added as a condition of the ratification of the instrument by the original states. To the eternal honor of the framers of this bill of rights, the first words of its first article are: "*Congress shall make no law respecting an establishment of religion, or*

prohibiting the free exercise thereof." The Constitution itself contains the no less highly significant clause: "*No religious test shall ever be required as a qualification to any office or public trust under the United States.*"

The various state constitutions, while not so thoroughly and consistently secularistic as the fundamental document of the nation, in practically every instance contain a general provision guaranteeing religious liberty. The legislatures and courts have often enough betrayed their trust, and have imposed on the people of the respective states measures of the grossest unconstitutionality and of the most shocking disregard of private right in this regard. Rarely, however, is warrant to be found in a state constitution for legislation looking toward the patronage of any form of religion by the state. The numerous existing encroachments on our liberties are as unlawful as they are immoral.

** For a fuller discussion of the principles of Secularism (the democratic doctrine of absolute separation of church and state) and of improper religious legislation in this country, see "The American Secular Union" (J. F. Morton, Jr., 5 cents), "Christian Sabbath" (J. E. Remsburg, 3 cents), "Congress and Sunday Laws" (3 cents), "The Fourth Demand" (Woolsey Teller, 10 cents). All for sale by The Truth Seeker Co.*

THE PEOPLE GREATER THAN ANY CONSTITUTION.

Even were the facts otherwise, democracy is greater than any constitution; and its vital principles would remain valid. From a democratic point of view, the state has no right to impose any religious observance on a single individual, nor to limit any of his actions in accordance with the doctrines of any religion; it has no right to appropriate a single cent of public money for any religious purpose, nor to cast its moral influence for or against any religion or religious sect. Its plain duty toward all forms of opinion concerning religion is to maintain a perfect neutrality, and to treat all citizens on a plane of absolute equality in this respect. The state is officially neither Christian nor anti-Christian. It is simply an organization of individuals for mutual protection and for the more effective forwarding of their strictly collective aims and interests, which are exclusively secular. The moment it passes beyond these boundaries, its actions become *ultra vires* and tyrannical.

As already shown, nothing can be more completely and essentially a private matter than religion. Where the beliefs, words or acts of an individual do not affect the equal rights of any of his fellows, singly or collectively, the state can under no legitimate pretext interfere with them. Not only may it not interfere with the free exercise of any form of religious worship or the performance of any religious acts not properly prohibited on grounds of public policy independent of their connection with religion, but it is guilty of a flagrant denial of equal justice, if it shows the slightest partiality to any form of religious or anti-religious belief, or practices any discrimination against any such. It has no right to help or encourage any or all forms of religion, any more than to hamper or discourage them. The one thing to which they are all, from Roman Catholicism to Atheism, entitled to receive from the state on precisely equal terms, is protection in the peaceable exercise of their rights, involving full liberty to spread their respective doctrines at their own cost. No honest cult would ask for more, and no self-respecting school of thought would accept less. Whether any particular religion or religion as a whole thrives or decays, is none of the state's business. All it has to do is to give a free field to all, and let them succeed or fail in proportion to their own merits and their ability to convince men and women of their truth and of their claim to support at the hands of individuals.

THE INEQUALITY OF EXEMPTIONS.

The exemption of church property from taxation is a direct and unqualified violation of every one of the foregoing principles. It is a denial of the foundation truths of democratic government. It is a mean and underhanded attempt to do indirectly what cannot be done more directly. In its essence it is nothing more or less than the indirect support of the church by the state. It is the connivance of the state in the picking of the pockets of its citizens by the church. Every dollar of taxation which the church is allowed to dodge is one dollar more laid on the shoulders of the honest taxpayers. To exempt the church from taxation means to lighten its load at the expense of the people. It means that the state helps to proselytize in the interests of special cults. The smaller or incipient sects, which own no land or buildings, are placed at a relative disadvantage, regardless of their merits compared to the older and stronger religious bodies. The state rewards mere acquisition in such a way as to facilitate greater acquisition. It helps the strong as against the weak, the wealthy as against the poor. The trifle saved by the small country church, with its cheap structure located on land of a nominal value, is relatively of immeasurably less help to it than that given to the rich city church, with its magnificent edifice erected on a plot worth its tens of thousands of dollars and constantly appreciating in value. Even as among the churches themselves, the system of exemption works thus unfairly and in the direction of concentration of wealth. It affords temptation to the churches to procure and hold much more land than they really need, regardless of the growing wants of the community.

Talk of the ethical and educational attributes claimed for the church is wholly beside the question. It is not the business of the state to raise its revenues only from the baser elements of the population. As its private citizens do not pay taxes in proportion to their lack of virtuous qualities, so neither should the institutions which enjoy state protection. Our great philanthropists, scientists, inventors and educators are not exempt from taxation on the ground of the great good they are doing. As citizens of the state and nation, they receive their share of social advantages, and do not whine over the fact that they are asked to pay their quota toward the maintenance of those advantages for the common good. Their good deeds in addition are voluntary, and not performed in the expectation of being permitted to shirk their social obligations by way of reward.

CHURCHES DOCTRINAL, NOT MORAL.

No amount of sophistry can disguise the fact that the church is primarily a doctrinal organization. No theories of supernaturalism are needed, in order to teach a pure morality, founded on the social relations of human beings. If the church existed primarily for ethical purposes, we should not have the spectacle of some hundreds of struggling sects, each loudly proclaiming itself as the great repository of fundamental truth. The

religious denominations, at their best, are rival establishments, vociferously competing for public favor. To say this, is to cast no reflection on their sincerity. But even the highest degree of sincerity does not necessarily involve freedom from error. As mutually destructive theories cannot be alike true, it follows as an imperative conclusion that not more than one religious body can be entirely correct in its doctrinal formulas. All may be wrong; all but one must be. And if the truth rests in a single religious sect, there exists no competent and wholly impartial arbiter to settle the dispute in the eyes of everybody. Even if it were not a fact that majorities cannot determine truth, no one denomination has anything like a majority. The largest single body is the Roman Catholic. Yet even this powerful body numbers less than a sixth of the population of our country. Far behind it comes the Methodist, a much subdivided body. Even if all its branches be counted as one united organization, it includes less than one in ten of the population, and is far from containing even a majority of the Protestant Christians. Exemption from taxation is primarily assistance toward the spreading of doctrine. Inasmuch as only one of the beneficiaries of this disguised state aid (if even one) is the repository of basic truth unmixed with glaring error, it follows that, no matter where the truth may lie, at least five-sixths and possibly an enormously higher proportion of the money thus released for doctrinal proselytism represents the subsidizing by the state of what is mathematically proved to be false teaching. On this simple proposition all must agree.

THE PREPONDERANCE OF ERROR.

If all religious bodies are exempt from taxation, no member of any one of them can dispute the fact that for every dollar which the state indirectly contributes to the cause of truth, it gives from five to a thousand times as much to error. If all but a mere handful of the people accepted some one creed as divinely inspired, while exemption from taxation would still be an unjustifiable infringement on the rights of the minority, there would at least be some plausibility in the attempt to justify it on the ground that the balance of probability might fairly be claimed for the views of the overwhelming majority. Unsound as such an argument would be, it would possess an overwhelming weight in comparison with the present position of the tax exemptionists, who would not merely leave the enemy to sow tares amid the wheat, but would themselves fairly choke the good seed with a crushing preponderance of foul weeds. If the democratic principle of separation of church and state forbids the manipulation of public funds, and by an obvious parity of reasoning the taxing power of the state, for the promotion of any given sect which may possess the whole truth, the general subsidizing of all sects, so far from being less obnoxious to objection from the standpoint of honest administration, is even more so, since it ensures the survival of a mass of falsehood, incapable of being sustained by its own unaided efforts. It fosters the less worthy among the sects, which could not win their way by merit; and it insidiously corrupts the more worthy, by inviting them to thrive by parasitism, rather than by appealing to the force which resides in truth and in the consistent devotion to high ideals.

THE PARTIALITY OF EXEMPTION.

In thus granting an indiscriminate subsidy to a vast number of doctrinal bodies, the state violates the fundamental doctrine of democratic neutrality and impartiality. It favors a portion of the community at the expense of all the rest. The millions of dollars which are thus given back to the churches do not come out of the air, but out of the pockets of the taxpaying citizens. It is the worst form of taxation without representation. It places a premium on dogmatic faith. It is an establishment of religion in direct defiance of the spirit of the Constitution. Contrary to the rudimentary principles of democracy, it places the state in the position of formally endorsing the proposition that religion is a public function and not an affair of the private conscience. It differs from medievalism only in degree, but not a whit in kind. It is worse than robbing Peter to pay Paul; it is robbing Peter and Paul to pay Judas.

Rights of Conscience Disregarded. Not only is exemption from taxation a covert subsidy for the spread of doctrinal proselytism; not only does it place the state in the position of paying for the circulation of incomparably more error than truth; not only does it rob part of the community for the benefit of another part; not only does it violate the principles of justice and of impartiality as among the conflicting beliefs of its various citizens; not only does it force the taxpayers to support religion, whether they wish to do so or not; not only does it unite church and state in defiance of democracy and equal liberty; but it constitutes a direct and deliberate violation of the fundamental rights of conscience. It is not a mere matter of making individuals pay for that toward which they are indifferent; it is stealing their money to assist in the circulation of dogmas which they regard as positively pernicious and evil. In a democracy, all citizens possess the same rights, and can lawfully be called upon to surrender no freedom or prerogative except for some public end of paramount consequence. No majority, however large, can offer the faintest valid excuse for trampling on the private convictions of the humblest member of society. By all uncorrupted minds, it would be at once recognized as the most glaring tyranny to demand that any individual be compelled to make public or private profession of a faith in which he did not actually believe, or that he be required to participate in public worship against the dictates of his own reason and conscience. Such infamies have been perpetrated in the history of mankind; but they are now justly abhorred by all who have assimilated the elementary lessons of civilization. No longer are men and women hunted down as heretics for their honest inability to believe that a muttered priestly conjuration can turn a cracker into the flesh of a deity or a cup of wine into his blood. No longer are the fires of persecution kindled for those whose mathematical training has made them incapable of accepting the paradox that one is three and three are one. The thumbscrew and the rack no longer punish with a hell on earth all who have too high an opinion of any God whom they can conceive as existing to believe that he is so vile a monster as to have prepared a hell beyond the grave for any of his own children. Even in the backward countries where democracy and religious liberty are equally obnoxious to the powers that make their rule a curse to their subjects, and where the miserable thing known as a state church thrives to the fullest extent, such concessions to the growing decency of the world have been forced upon a reluctant priestcraft, that its venom is largely drawn. Once in a long time, after years of patient and incalculably subtle plotting for its nefarious end, it may achieve a crowning infamy, such as the murder of a Francisco Ferrer; and even for this triumph it pays dearly in the end, by arousing against itself the loathing of all that is honorable on earth. In the main, however, priestcraft, growl as it may, even in the lands where its strength for mischief is greatest, can only suppress free speech, free press and free assemblage; indulge in acts of petty persecution, which arouse resentment rather than inspire terror; punish refusal to bow to a religious procession or indulgence in

the expression of honest opinion with fine or relatively brief imprisonment. It can annoy, but it can no longer crush.

ABUSE OF ECONOMIC POWER.

In a land of democracy, even these last remnants of the scourge of medievalism are wiped out. We look with indignation and disgust at the priest-ridden countries where a slavish population submits to the lash of bigoted despots, and rejoice that our lot is cast under a freer heaven. Such religious persecution as may still be found among us finds no warrant in law. It consists of the abuse by individuals of their economic power over others. In any community where human beings are found vile enough to wish to destroy what they can of the happiness of all who do not pronounce their shibboleth, they can only resort to private activity in the way of ostracism, boycott, blacklisting and other weapons of cowardly malignance; and the state gives them no countenance in their criminal enterprises. It is our proud boast that in this land of freedom the state protects every person in the full exercise of his right to choose his own religion, and to abstain from recognition of any other.

What a pity that words are not always equivalent to deeds! So curiously compounded is the human mind that few are capable of carrying a principle to its logical conclusion. In some matters, a middle ground is possible; but there can be no compromise in cases where the slightest concession vitiates the entire contention of one side or the other. In matters of policy or of tactics, it is often feasible and just that each of the contending parties should recede somewhat from its extreme demands, in order to break a deadlock, or to promote good feeling; and refusal to yield a non-essential point may be justly condemned as obstinacy. Even in matters of principle, there is no sacrifice of one's own sacred convictions in manifesting respect for the convictions of others. But between manifesting respect for the views of an opponent and surrendering one's own conscience to him, there is a great gulf fixed. We may agree that truth needs no artificial props, and that nothing can be safer than to allow even the most flagrant error full liberty of expression. This, however, is something very different from ourselves furnishing the medium of expression for that which we believe to be false and pernicious, and giving it the unmerited advantage of our moral sanction. When we realize that exemption from taxation is as palpable a subsidy as direct appropriation of funds for the propagation of the doctrines of the exempted institution, and that every taxpayer must not only bear a heavier burden in consequence of such exemption, but must also, with or against his will, be counted as part of the organic social whole which officially pronounces in favor of the merits of such doctrines, we immediately perceive that the wrong done to the citizens is not to be measured in dollars and cents. Standing at the parting of the ways, the state deliberately chooses to follow the path which leads in the direction of ecclesiastical domination of the protesting individual. It denies the sacred and blood-bought principle of full religious liberty. It asserts that the private conscience of the individual is the property of the community. This is the theory of the Spanish Inquisition, and is diametrically hostile to democracy. If the state has the right to decree that its citizens, regardless of their desires and convictions, shall be forced to contribute to the support of the church, it has an equal right to declare that they shall give their time as well as their money to its upbuilding; that they shall attend its services and give it the benefit of their membership; that they shall refrain from any word or deed, public or private, which may tend to weaken its influence; that they shall submit all their affairs to its guidance, and shall obey its ministers in all things. There is no logical stopping-point short of this consistent application of the doctrine that religion is a matter of public concern. If this doctrine be true, every step away from the Middle Ages has been a ghastly mistake; and we should return in all reverence and humility to the ideas and efforts of Torquemada and Simon de Montfort. No person has a logical right to condemn medievalism, who does not fully and consistently accept the democratic principle that religion is a strictly private affair and that it is in no way the business of the state to concern itself with the question whether the church is to live or to die. From the democratic standpoint, the church is simply a voluntary group of individuals, who hold certain beliefs and aims in common, and who have the same right as all similar groups to associate for the carrying out of such aims, provided that they do not involve lawlessness of any kind, and to use their own means in propagating their ideas among such men and women as choose to lend a hearing to them. Like all other groups of law-abiding men and women, it is entitled to protection against lawless interference with its peaceful and lawful activities, whether the majority of the community may approve or disapprove of its specific doctrines; and it is bound, in its turn, to refrain from interfering with the equal freedom of other groups or individuals. In case of a dispute, the state is the proper umpire, not with reference to the truth or the wholesomeness of the doctrines professed by the church or by its opponents, but solely with reference to the question whether the civil rights of either faction have been infringed by representatives of the contrary party. There is no room here for the favoritism inherent in tax exemption. This measure cannot satisfy the claims of either democracy or medievalism. It gives to priestcraft either too much or too little.

THE ENEMY IN DISGUISE.

If the church is entitled to put its hands in the pockets of individuals to further its own purposes, tax exemption is a cowardly subterfuge; and the honorable way would be to announce openly the abrogation of religious liberty and democracy, as proven incompatible with the higher truth, and to require every individual, as a lawful tributary of the church, to contribute directly to its support. If the church has rightful authority over us all, the sooner we know it the better. Let us then cease to prate of freedom, and bow our necks meekly to the yoke. Let it be distinctly recognized that the priests are absolute masters, and that we of the common herd have no human rights but the duty simply of passive submission. In such a reversion to the Dark Ages, there would at least be the merit that we should at last have done with the miserable hypocrisy which pays lip-service to democracy, while insidiously making the state the tool of ecclesiastical influences. We should know the worst, and could choose whether to submit or to raise the banner of open revolt against an undisguised enemy and usurping despot.

As this happens to be the twentieth century, and as the pet dream of the Vatican that in some way the world may be brought to return to the degradation and servitude of the tenth century is one fortunately doomed to disappointment, few beyond an occasional Spanish Jesuit or an irresponsible Billy Sunday will regard the foregoing program as possible or desirable of realization. No matter how untrue we may be to our

democratic ideals, we know in our inmost minds and hearts that the progress and well-being of humanity depend on their realization. We do not propose to take a single step backward into the darkness of the past, or to forfeit any of the liberties already won through centuries of struggle. It is too late in the world's history to dispute the right of private conscience. All that is necessary is to realize how far that right actually extends, and not to be cheated by a remnant of reactionary tradition. This being true, tax exemption is at once doomed in the court of enlightened morality, since we unite in rejecting its logical implications. If priesthood has no lawful power over our private actions, it has no right to claim a subsidy at our expense. What it may not do directly, it has no right to do indirectly. If we may not be compelled to a full support of the church, it is nothing short of larceny to require us to render even a partial assistance to its propaganda. We ask no discrimination against it, but simply that it be required to exercise its functions at its own cost, supported by the voluntary contributions of those, and those only, who believe in its doctrines and its methods, and who desire to help it. This is simply common honesty, to which the church, as the professed exponent of the higher ethics, should be the first to give its enthusiastic adhesion.

PAYING TRIBUTE TO POSITIVE EVILS.

The sin against private conscience becomes the more glaring, when it is considered that in the eyes of many individual citizens the creeds and conduct of certain at least of the churches represent not merely error, but positive evil. It is irrelevant to assert that these citizens are wholly mistaken. None of us being infallible, their opinion is entitled to the same consideration as that of anybody else. The exemption of church property from taxation forces them, as citizens of a secular state, to pay tribute to what their consciences condemn as organized vice. The teachings of the Mormon church are anathema to many, so much so that in more than one otherwise law-abiding community missionaries of this faith are even denied a hearing and are subject to persecution, which naturally strengthens them in the conviction that they are suffering for righteousness' sake. Yet the Mormon church is a beneficiary of tax exemption, no less than any other Christian sect; and every citizen must pay a higher tax, in order to put money into the treasury of this gigantic fraud and to enable it to carry on its propaganda more fruitfully. The Roman Catholic confessional, its celibate priesthood, its non-producing and parasitical monks and nuns, are held in holy horror by many conscientious Protestants, who look upon these features as conducive to vice and as reeking with immorality. Every one of these Protestants, however, is forced by the state to present the Roman Catholic church with a portion of his earnings, and thus to provide it with the means of increasing its power for evil. In like manner, the zealous Catholic, who is certain that Protestantism is dragging millions of souls to hell, and who earnestly believes that married pastors sin against God and lead others away on the road to perdition, must help pay for the perpetuation of this ministry of Satan. The liberal sects, which thunder against the villainy of creeds that drive human beings mad with despair by visions of an imaginary hell and fiery devils, cannot protect their adherents from being compelled to enrich the purveyors of these hateful and injurious dogmas. Nor can the orthodox denominations, on the other hand, escape from the outrageous condition which requires their members to pay for the circulation of Unitarian and Universalist teachings, which they regard as the most hideous and soul-destroying blasphemy. In the logrolling attempt to give every hog a chance at the trough, the only result is that nobody's conscience is free from violation.

TOUCHING THE POCKET NERVE.

As for the vast number of the unchurched, they might as well have no civic rights whatever, for all the attention that is paid to their sincere convictions. In defiance of the elementary right of religious liberty, so sedulously professed by politician and priest, millions of our citizens are informed that if they are not members of some church, and so getting their share of access to the swag, it is their own fault; and that they have no right to complain of the robbery of which they are victims. Since it is impossible to apply direct force, in order to make every individual become a churchman, the next best ecclesiastical scheme is to soak him in the pocketbook for not doing so. In other words, the state is used as a tool to force men and women into the church on the ground of pecuniary self-interest. The proposition is a brutally plain one. If they join the church, they get something for the money stolen from them in the shape of increased taxation; if they remain outside, the added tax is a dead loss. The idea is worthy of corrupt political hirelings of a degenerate church, which is out for nothing but profit. If this is modern Christianity, it is fit only for persons dead to all sense of honor and of shame.

If all institutions or groups of like-minded individuals received the benefit of tax exemption, a better defense might be made of the practice, although it would still involve an injustice toward those who are perfectly good and useful citizens, in spite of their choice not to participate in the affairs of any organization. But the favoritism extended to bodies of a religious nature is at once invidious and unjust. While the whole theory of our government is hostile to special privilege, the church arrogates to itself the right to be made an exception, and to become a particular pet. It ardently craves parasitism, and is not denied its wish. When other groups of citizens meet together to consult over their common affairs, or to engage in common activities, they are not pauperized by the community. If they occupy land and build upon it, they pay their share of the public burden, based on the property they possess, just like any other person or persons, and do not sell their self-respect for the sake of saving a few dollars. It remains for the one institution which constantly puts on airs of superior virtue, and which expects to take front seats on all occasions and to have everybody kowtow to it, to come with the beggar's whine, and to demand charity of the state. Its dishonesty is only excelled by its impudence.

CHURCHES NOT PUBLIC INSTITUTIONS.

The church cannot be heard to claim that it is a public or a quasi-public institution. It exercises no public function of any description which should warrant granting it immunity from the general laws binding on all members of the community. Its mission is to preach something which it calls the gospel. By its own insistent declaration, it derives its authority to teach solely from the being whom it worships as its deity.* It is not in any sense commissioned by the state or by the people, and asks no permission of either to carry out its purposes. Its members are held together by a body of doctrine accepted by them all; and they maintain a form of worship which they count pleasing in the sight of their God. If they are mistaken, it is labor and devotion thrown away; if they are right, they will be individually and collectively rewarded by heaven, either

in this life or in some other. All this is strictly their own business and that of their deity. It does not concern the state in any way whatever. The state has no means of knowing whether they are right or wrong, and is not being served in any way by their ceremonials. Its work and theirs do not lie parallel in a single respect. The further function of the church, *as a church*, is simply to seek to convert others to the body of dogma which it puts forward as the message of God to man and the revelation of the divine will. Here, again, the state is in no way concerned, provided the alleged divine will is not an incitement to any form of lawlessness or crime. If the attempt at proselytism fails, the community is in no way affected; and if it succeeds, the state receives no possible benefit, and owes the church nothing for the putting forth of its activities. As God is the only possible beneficiary of the church's efforts, it is for him to pay its taxes*, if it is itself unable to do so. The state is under no moral compulsion to discharge his obligations. If he does not see fit to come to the rescue of his needy representatives, their conclusion must logically be that he expects them to pay their own bills. The church, like every other organized or unorganized group of human beings, receives certain definite and regular services from the state, which cost money to render, and which create a debt just as palpable as the debt to the carpenter who builds the meeting house or the coalman who furnishes fuel to keep it warm. If the church had any adequate conception of common honesty, it would pay its taxes without a whimper and as a matter of course*, just as it pays its gas bills or settles any of its accounts with individuals. It does not inform its private creditors that it should be exempt from payment for services rendered, just because it is a religious body; and it would be given small shrift by any court, should it attempt to evade such claims on such a ground. As little has it a moral right to take from the public without returning an equivalent in material remuneration.

** Even by a miracle if necessary. It is recorded that when Jesus was called upon to pay taxes in Capernaum (Matt, xvii) he made no argument for exemption, but straightway dispatched his disciple Peter after the didrachma, with which, it is assumed, the debt to the community was discharged.*

THE NO-PROFIT SOPHISTRY.

A weak attempt to justify church graft consists in the affirmation that it is engaged in purely altruistic labors, and is not a profitmaking institution. It is not engaged in any openly commercial undertaking. Salvation is free, and all are welcome to its inestimable blessings. The sophistry and lack of ingenuousness which make it possible to present such an argument with a straight face can scarcely be characterized in parliamentary language. It fairly reeks with self-evident fallacies. First of all, if the church chooses to run its affairs on a non-profit basis, that is strictly its own business, and does not concern the state in any way. If it has no property, it escapes taxation as a matter of course, like the individual who has nothing. But if it is able to own property, it immediately incurs a specific obligation to the state, which is totally independent of the use it makes of its property. The man who retires from business, and lives on his income, is not thenceforward exempted from all taxation, because he is no longer making money. Nor does it serve as an excuse that he is making no profitable investments, but is using up his bare capital, and is spending his time and part of his means in philanthropic work. In spite of all this, he is a member of society, and must meet his obligations as such, whenever the tax collector comes around. The same is true of an organization. The church takes up just as much space, receives as much social protection and as much benefit from every civic improvement, whether it is making money or not. The state does not forbid it to make money or to engage in commercial enterprises; and its failure to do so is purely voluntary, and is entirely irrelevant to the discharge of its pecuniary obligation to organized society. Its privileges may be free; but what does that mean to those who count them as worthless? It is a cheap evasion of responsibility to offer in lieu of the specific payment of a debt, to render the creditor some form of alleged service for which he has no possible use, and which means nothing whatever to him. This remains true, even if the unbeliever is under the spell of error, and ought to appreciate the blessings of religious counsel. The dance may be one of the most beautiful forms of art; but if Vernon Castle offered to discharge a monetary obligation to a blind creditor by the execution of the most wonderful Terpsichorean evolutions in his presence, there would be no payment of the debt, even though the artistic performance might be intrinsically worth far more than the sum owed, and would be readily so appraised by all who had their eyes. No matter how valuable religious exercises may be in themselves, nor how much satisfaction they may give those who believe in them, the civil rights of the unbeliever remain on a par with those of the believer; and it remains true that the offer by the church of undesired services can in no way constitute an obligation. Let the church be supported by those who accept its offer, and who desire to profit by its privileges, such as they are. This remains no affair of other persons, or of the state. The benefits of religion are subjective and strictly personal; and the state is in no way qualified to pass on their value. To say that non-churchmen should help pay the expenses of the church because they can become churchmen if they wish to do so, is to say that a debt can be contracted without a consideration.

** Not that the church always regards the payment of its private debt as "a matter of course." The Rev. Dr. Huntington of Grace Episcopal Church, New York city, and William R. Stewart, one of the church wardens, in 1908 asked an architect, J. Stewart Barney by name, to prepare plans for extensive and expensive alterations in the church building. The architect did the work in good faith and to the full satisfaction of the church, but was deliberately cheated out of his pay on the pretext that, though the church wanted the work done, knew and approved of its being done, received and was fully pleased with the benefits of it, yet it had not technically authorized its pastor and warden to give the order! Grace church is one of the wealthiest religious bodies in New York. Such is Christian honor and morality, the exalted character of which is supposed to lay the community under a burden of gratitude toward the church!*

THE CHURCH'S COMMERCIAL ASPECTS.

It is not strictly true, however, that the church is in no sense a profit-making institution, or that it has no commercial aspects. If the church were not successful in a business sense, it could not accumulate property or capital, and would not have to worry about exemption. There are more ways of making profits than by straight buying and selling. An organization which is able to play on the hopes and fears, the superstitions and sentiments, the beliefs and enthusiasms of its members and of those who come under its spell, and thereby to secure the means of buying land, erecting buildings and paying v current expenses, cannot honestly pretend to be a purely benevolent society. Let its teachings be true or false, good or bad, the principle is precisely the same. It receives money from individuals, who believe that they receive, in spiritual, to some extent in intellectual and esthetic and even in physical values, an adequate return for what they pay. This is a plain business proposition, whether the value is really there or not. The fact that no definite price is fixed for the services, but that payment is at least nominally voluntary, is wholly irrelevant. A restaurant conducted on the liberal plan of "eat what you like, and pay what you think it is worth," would be no less a business enterprise, and its property taxable as such. As a matter of fact, business men in some lines have actually been known to follow a similar plan. How successful the church has been in this regard may be seen by the enormous wealth which various church corporations have acquired, always under the claim of being non-profit-making institutions. Trinity Church corporation of New York owns hundreds of houses, and pays taxes on some \$15,-000,000 worth of property, which it cannot deny that it uses for purely commercial purposes, besides its immense holdings of valuable land and buildings claimed to be used by it only for worship and hence exempt from taxation, amounting to approximately an equal value. Where did Trinity church, which keeps up the sham of representing the faith of the poor Nazarene reformer, who "had not where to lay his head," and who lived mainly by hand-to-mouth charity, get the means of purchasing some \$30,000,000 worth of property, if it is a purely non-profit-making institution, which has honestly followed its alleged master's express injunction to "take no thought for the morrow," and to "lay not up treasure on earth"? Exemption on that part of its property used "exclusively for worship," by setting free a large proportion of the moneys accruing to it from its members and benefactors, which would otherwise have been used in paying its debt to the community, enabled it to use its surplus in investments which were of a directly commercial nature. One hand washes the other, and the state is the dupe of the pious legerdemain.

A STRICTLY CASH BUSINESS.

Even the religious and ceremonial features of the church are not free from commercialism. The Romain Catholic church represents the extreme example of the money-making aspect of religion. Its audacity in pretending to deserve consideration as an organization devoted purely to worship, and in no sense to profit, is beyond the power of words to characterize as it deserves. The dupe of papistry pays, in good, hard, current coin, for all that he gets, and for a great deal more than the actual value that he receives. For the pious and credulous Catholic, life is one long litany of "pay, pay, pay," wherever the priest and the church are concerned. The shouting Methodist may be satisfied to yell that "salvation is free," and to take a chance on the collection as a means of defraying the high cost of delivery on the "free" article; but the Roman Catholic priest knows a better trick. It is strictly a cash business with him. The Catholic believer must pay his little ten cents every Sunday for the "privilege" of sitting on a hard bench, and listening to a ceremony very little of which is intelligible to him. In order to catch him in all the relations of life, and to entangle him in a network from which there is not even a momentary escape, the astute hierarchy has devised a series of no less than seven sacraments. So cleverly is the scheme arranged for the trapping of credulous flies that a consistent Catholic can take scarcely an important step in life without incidentally paying tribute in some form to the church, the most monumental beggar history has known. Every real or pretended service of the church has its price, and no evasion is tolerated. The confessional and the system of penance are finely constructed to wheedle or frighten more money out of the ignorant and susceptible. The greedy priest hovers about the sickbed, ready to take any possible advantage of human weakness. The patient or his relatives may be reduced to a sufficient state of imbecility to seek the aid of the church's pretended miracle system or of some of its holy relics. If recovery seems hopeless, there is always the pleasing possibility of coaxing or bulldozing the half dead and mentally decayed victim to make a will in favor of the church, no matter what cruel and unjust deprivations are thereby imposed on helpless dependents. What would be baseness in any other human being, becomes transmuted into the most exalted virtue on the part of the priest; and any graft is permissible and commendable, from the Romish viewpoint, if the church is the beneficiary. An immense traffic is carried on in all sorts of "consecrated" objects for the greatest variety of purposes. Even at death, the church does not relax its hold, but has concocted the preposterous fable of purgatory, in order to keep its foolish dupes continually paying out money for which nothing whatever is given in return. Then there are all sorts of indulgences and dispensations for those able and willing to pay for them, besides the practical coercion by which, under the guise of voluntary beneficence, the slave of superstition is continually mulcted for various alleged needs of the church.

FREE-WILL OFFERINGS NOT ALWAYS VOLUNTARY.

The Protestant churches adopt a different method, not quite so successful in dragging the hard-earned dimes out of the worn purse of the poor washerwoman or in stealing the coppers off the eyes of the corpse, but reasonably efficacious. They, too, to at least some extent make merchandise out of "the house of the Lord." The pew rent system is as plain a business affair as the buying of seats in a theatre. The collection is the most important item in almost every Protestant religious service. It is nominally voluntary, but there are numerous ways of inflicting acute mental discomfort on those who do not come up liberally "to the help of the Lord." By skillfully playing on the emotions of the congregation, and if possible inducing in them a state of hysteria, an astute moneyseeker like Simpson of the Christian Alliance or Billy Sunday of the "gutter gospel" can induce a scared, madly excited, hypnotized crowd to help the Lord to the extent of thousands of dollars, none of which can be recovered by the victims on the next day, when they have become sobered and ashamed of their fit of spiritual intoxication. And the church has the phenomenal impudence to boast that the money thus tricked out of persons reduced to a frenzy in which they did not know what they were doing was "voluntarily" donated! Large funds are also secured by this "non-commercial institution" through church fairs, grab bags, special entertainments and other devices which are held to be decidedly commercial when carried on by worldly people, but which become mysteriously sanctified when conducted for the benefit of the

church.

The claim that the church, as a non-commercial institution, is entitled to the kind chaperonage of the state in the shape of exemption from the obligation of paying its honest debts, besides being bad and invalid in itself, has not even the poor merit of resting on a basis of fact. Moreover, since there are plenty of other noncommercial institutions, which pay taxes like any other concern, no reason is given why the church should be the one special pet. Social and recreative institutions are not conducted for profit, nor are Socialistic or Anarchistic groups, the property of which is not exempt from taxation. All of these, like the church, meet the desires or gratify the tastes of individuals, and are of the greatest subjective value to those to whom they appeal, while worthless to everybody else, and in no way connected with the legitimate functions of society in its collective aspect. Hence none of them can justly make the slightest claim to be exempted from the duty of "rendering to Cæsar that which is Cæsar's."

TOWARD THE CONCENTRATION OF WEALTH.

Exemption of church property from taxation is a deliberate invitation to the concentration of wealth, in opposition to its equitable distribution.

While social reformers are straining every nerve to devise and apply effective methods for the breaking down of monopoly, the policy of favoritism toward ecclesiastical bodies is building up the evil in its most aggravated form. If the churches really regarded themselves as simply trustees of the resources placed in their hands by private benevolence and state favor, and spent all or practically all that they received for the benefit of humanity, some defense, though even then an insufficient one, might be made of the practice of tax exemption. The tendency, however, is wholly in the reverse direction. The more the churches receive, the more property they accumulate, heedless of the stern warning of Isaiah, the iconoclastic Hebrew reformer, who, according to tradition, was sawn asunder for offending the priests and the king by the heretical doctrine that Jehovah "would have mercy and not sacrifice" and preferred social justice to religious ceremonialism. "Woe," cried the prophet, "unto them that join house to house, that lay field to field, till there be no room, and ye be made to dwell alone in the midst of the land!"

It needs no expert knowledge of political economy to comprehend how readily untaxed property can be made to multiply. Sharing all the social advantages, and bearing none of the social burden, its owners can bide their time through all the tips and downs of the market, sure to gain in the end.

All things come to him who is in a position to wait longest. While the possessions of others are automatically limited by the effective lien placed on them by the taxing power, the churches can placidly increase their holdings to their hearts' content. In the long run, they can outbid competitors, who must add the cost of annual taxation to the original payment for the property acquired. Safe in the evasion of their civic duties, they have nothing to do but to grow richer and richer. Paying no taxes, they become independent of the state, an *imperium in imperio*, a power rivaling that of organized society itself.

WEALTHY CHURCHES, IMPOVERISHED PEOPLE.

No class in the community can grow steadily richer without causing other classes to grow relatively poorer. The two tendencies are halves of the same process. If a larger and larger percentage of the land falls into the possession of a given institution, it is mathematically demonstrable that a greater number of individuals must remain landless and homeless, and that the cost of access to the remaining land in the community must become greater and greater, making it harder and harder for the common citizen to live. Untaxed property in any community adds heavily to the common burden.

That this is not mere speculation may be seen by a glance at history, where it will be found in land after land, and in century after century, that favoritism to the church, wherever tolerated, has wrought incalculable evil to the people, largely through the heavy accumulation of wealth by the ecclesiastical body. So unendurable has the condition become that in country after country the only possible relief was found to be through wholesale confiscation, thus settling accounts at one stroke. Thus, Henry VIII of England became a reformer in spite of himself, and though personally a dishonest tyrant with few if any redeeming features, at least conferred a lasting blessing on the people of England by forcing the church parasites to disgorge enormous values which had become means of the most intolerable oppression. France and Portugal, though for centuries staunch Catholic countries, found the wealth of the church and the impoverishment of the people to go regularly hand in hand, and were finally forced, in decreeing the separation of church and state, to adopt stringent measures for breaking the monopolistic power of the hierarchy. The Philippine insurrection against Spain was largely an uprising of an outraged people against the priests and friars, who were coming to own everything, and to reduce the population to a state of vassalage. The part played by the priesthood of Mexico in the impoverishment of the people, while the church revenues waxed greater and greater, is familiar to all who are acquainted with the causes which have brought that unhappy land to a state of chaos and wholesale bloodshed.

SOME RESULTS OF THE SYSTEM.

Like tendencies are to be observed as a result of exemption of church property from taxation, wherever the false principle is in vogue, the only variance being one of degree. In Montreal, for instance, we have a striking example of the effect of wholesale exemptions. In 1913, when the evil had reached its height, and relief was imperatively demanded, the church had already come to own no less than one-fourth of the real estate in the community. This was simply the logical outcome of favoring this class of landholders at the expense of all others. The Montreal provisions were unusually lax, thus hastening the inevitable result; but they did not differ in principle from those of the American states which favor monopoly by leaving church property untaxed. The case of Trinity Church of New York city, already cited, with an accumulation of about \$30,000,000 in property, is ominous of the fearful possibilities of an indefinite continuance of the policy of permitting one group of citizens to prey upon all the rest. The one missionary society named for St. Paul the Apostle, in the same city, owns not less than fifteen lots of land, appraised at various amounts from \$2500 to \$11,000 each, and is still adding to its accumulations. It would be hard to conceive of a more unwholesome state of affairs; and the process continues with unabated celerity. The peril against which England found it necessary to provide in the Statute of Mortmain is a very present one. If church property is to be permanently

exempted from taxation, it is not difficult to see how an enormous percentage of all the property of the community may ultimately come to be tied up in the hands of these wealthy ecclesiastical corporations which have already made so substantial a beginning in this direction. We are jeopardizing the rights and liberties of future generations.

In this connection, it must be borne in mind that nothing is stationary. The minds of men change from age to age; and that which appears to one generation to be the most rootedly established truth, is in the course of a few decades completely rejected. Religion is no exception to the general rule. The Greek, the Roman, the ancient Norse gods have had their day; and not a worshiper remains on earth to bow before their altars. Christianity may likewise pass; already its active devotees form but a minority of the population. And if Christianity as a whole may ultimately relinquish the field altogether, it is still more unlikely that the tenets of any particular sect known today should hold permanent sway over the minds and consciences of sincere men and women. We are allowing hundreds of millions of dollars of property to be insidiously withdrawn from the community, and tied up in the hands of great corporations which in fifty or a hundred years will be the mere shells of soulless organizations. We are making it possible for them to become our economic masters, long after men and women shall have ceased to find spiritual nutriment in any part of their creeds. By what species of casuistry does any person think it possible to put this forward as sane public policy?

*"O judgment, thou art fled to brutish beasts,
And men have lost their reason!"*

TRUTH OF THE DOCTRINE IS NO TEST.

If the argument has thus far been conducted from the standpoint of the outsider, it is not intended to imply that the case against the exemption of church property from taxation rests in any fundamental way on the assumption that the teachings of Christianity or even the creeds of the churches are false. On the contrary, every most material ground for condemnation of the practice in question would continue to be valid, even if the truth of the Christian doctrine were assumed as a starting-point. "My kingdom is not of this world," is the express utterance put into the mouth of Jesus by his biographer. This obviously implies the principle of absolute religious liberty, so far as the secular state is concerned. The Christ of the New Testament disclaimed the intention of constraining the actions of unwilling followers. Even the man who had resolved to betray him was suffered to go forth in peace with the exhortation: "What thou doest, do quickly." In no part of his teaching is there warrant for religious domination of the state, or for control over the private actions of individuals. The only penalty for disobedience was withdrawal from the privilege of communion with him. Even the passage of dubious authenticity which smacks most of ecclesiastical judgment of the individual, goes no farther than to prescribe excommunication from the fellowship of the saints. "Let him be to thee as the Gentile and the publican," involves at most no more than an injunction to withdraw personal companionship from the unworthy. It is by man's own conscience and by the judgment of God in another world that Jesus expects evildoing to be punished. It never occurs to him to make religion a state affair.

Nay, it is possible to come closer home to the present subject. Unlike the church, which mutters "Lord, Lord," but departs from his teaching and example whenever its convenience is promoted by doing so, Jesus decided this very question on the side of honesty and justice. When this exact issue was placed before him, he not only paid his taxes, but plainly declared the duty of so doing, even though the existing government was one imposed by aliens. That, unlike the church which mocks truth by misusing his name to cover its utter antagonism to all that was vital in his teachings, he was so poor that he must needs work a miracle in order to obtain the tribute money, in no way touches the point at issue. The fact remains that he refused to take advantage of his exceptional position, but set the example of paying his tax to organized society. If the Lord of the church recognized the obligation of performing his civic duty, despite the fact that he was the exemplification of the religious principle, by what right does his church make itself more highly privileged than its master, and seek to set itself above the state?

HOW JESUS MET THE DEMAND FOR TAXES.

Not satisfied with example, Jesus is quoted as setting forth the principle specifically and unequivocally in plain words. The representatives of Judaism put the question to him plainly. "Is it lawful to give tribute unto Caesar, or not?" There could be no dodging the issue. They who inquired of him stood for the church of his period, the church which he himself recognized as such. "They were intrusted," said Paul, "with the oracles of God." Jesus himself referred to their temple as the house of God, and indignantly drove from its precincts the traders who sought to commercialize the sacred enclosure. It was his custom to attend the synagogue, and occasionally to take an active part in the service. If the ministers of sacred things are rightfully exempt from taxation, the Jewish nation, constituting as a whole a priesthood to God, as the channel of his revelation to man, might surely, from the standpoint of the faithful Bible believer, claim that exemption. Nor were indications wanting that they themselves felt so, and looked upon it as blasphemy to assert the contrary. In the hope to fasten a charge of either blasphemy on the one hand, or sedition on the other, on the wandering teacher, they eagerly awaited his answer. When it came, it was unanswerable. "Render unto Cæsar the things that are Cæsar's, and unto God the things that are God's." Cæsar was the lord of the coinage which bore his "image and superscription," God of the thoughts of their hearts and their private lives. Hence, the former rightfully laid claim to the tribute which enabled the public treasury to carry on not only the work of the coinage, but all other public works of a secular character; while the latter would hold them in the end accountable for their failure to obey his commandments, summed up in the injunction to "love the Lord thy God with all thy heart, and with all thy soul, and with all thy strength, and with all thy mind; and thy neighbor as thyself."

The difference between the Pharisees, to whom Jesus laid down the law in favor of the payment of honest taxes, and the churches, who are called upon to-day to perform this elementary civic obligation, lies simply in the greater impudence of the latter. The interlocutors of Jesus, says the text, "marveled, and left him, and went away." It is not stated that they proceeded to mend their ways, and to become honest; but they at least had the decency not to attempt to bluff themselves out of a false position. Confronted with the same issue, the churches of our time reject the commands of their alleged lord and master, and consult only their own

greed of profit. They will cheat both Caesar and God out of what is due. That which they themselves hypocritically pretend to adore as the word of God they spit on in their actual performance, by deliberate disobedience. In spite of the almost unlimited capacity of human nature to deceive itself, it is practically incredible that they can seriously believe in the puerile sophistry by which they seek to conjure up pretexts for stealing the public revenues. The one plain reason is that they want the money, and are not honest enough to do their duty to the state which shelters and fosters them. They know this perfectly well, however glib they may be in trying to persuade the credulous that in cheating the community out of part of its revenues they are actuated only by the highest and holiest motives, and that the fact that they happen to be beneficiaries of the steal is merely an irrelevant coincidence. It is possible that there are still marines, to whom such a tale can be told.

In justice to sincere believers in Christianity, who do not make their piety a cloak for greed and dishonesty, it should be stated that a conscientious minority in the churches has consistently accepted the principle of religious liberty and of equal justice and has steadily protested against every infringement of the secular principle, even when the abuse seemed to favor their own interests.

AMERICA'S FIRST SECULARIST.

The first great voice raised on these shores for the complete separation of church and state was that of the Baptist preacher Roger Williams, founder of the Rhode Island colony, which as a state has proved in the latter days one of the worst traitors to the spirit of democratic justice. While the Baptist church as a whole has become no more loyal to religious freedom than any other, and has thus cheaply and basely surrendered its once glorious heritage, it has always embosomed individual members who could not forget that the founders of their sect suffered persecution to the death for proclaiming full freedom of conscience, and for declaring that the state could not lawfully meddle with affairs of religion. The Rev. Dr. Alvah Hovey, for many years head of the famous Newton (Mass.) Theological Seminary, wrote more than one book in which the principles of Secularism were proclaimed in full measure from the standpoint of orthodox religion, and enforced by numberless arguments drawn from the Bible and from theological lore. The relatively small sect of Seventh Day Adventists is constantly active in fighting for the complete separation of church and state, maintaining with ardor that Christianity stands in no need of patronage from human government. Indeed, it is amazing that any Christian, who is not playing a part, but truly believes in the divine origin of his faith, can come to any other conclusion. If the church is of God, it will live and conquer, though all men forsake it, and needs not the feeble prop of political favor; if it is of man, and must therefore risk failure unless bolstered up by artificial aid and by state subsidy, there is no reason why anybody not directly interested in its prosperity should wish to preserve it. Whether of God or of man, it is in no legitimate sense the ward of the state. In recent years, numerous church members are beginning to have some inkling of these truths, and to express their willingness to renounce the adulterous union with the politicians. At the hearings before the Committee on Taxation of the New York Constitutional Convention, in June, 1915, for example, preachers and laymen, representatives of individual churches and of Men's Christian clubs, appeared in favor of abolishing the exemption from taxation enjoyed by the churches. They did so, not as enemies of the church, but as its most far-sighted friends. Thoroughly believing in its divine mission, they were convinced that it could not afford to make itself dependent on graft for its very life.

THE GENUINE SHOULD BE CONSCIENTIOUS.

From the Christian standpoint, the argument against church exemption is as unanswerable as that from the standpoint of the independent citizen. A sham Christian, to whom the church is a means of getting ahead in the world, and whose profession of faith is a cloak to cover his greed and egotism, or a means of purchasing popularity and business success at any easy rate, may find it natural to carry over into his religious life the spirit of commercialism with which he gouges his fellowmen every day in his business relations. It is only natural that such a one should be impatient of any attempt to introduce ethical considerations into a question of self-advantage; for to him it is axiomatic that any way of getting money without being arrested is good enough for himself and therefore good enough for the church, honesty being merely a question of keeping out of the clutches of the police. He is so ignorant of the very elements of morality that he does not even know that he is a hypocrite, and that the kind of thing which stands for religion to him is as worthless as the cheap varnish which constitutes his imaginary respectability. To such as he, church exemption is justified by the fact that the church is clever enough to get away with it. A genuine believer in the Christian revelation, however, will wish the church, as its divinely commissioned repository, to "keep itself unspotted from the world." He will insist that, so far from seeking its private advantage by questionable means, which may by casuistry be made to appear defensible, it shall conceive of itself as "a city set on a hill," which "cannot be hid," and shall, in all things and at any sacrifice, let its "light shine before men," that by reason of its good works and spotless character it may prove that it is of God, and not of men. In case of doubt, he will demand that it refuse to set an example whereby the weakest observer may be caused to stumble.

With a keener jealousy for its purity than that ascribed to the ancient Roman, who declared that "Caesar's wife must be above suspicion," he will insist that it avoid the very appearance of evil. Such a believer will never be found in the halls of legislation, howling for the loaves and fishes, and asking that a secular state stultify itself by stealing money from its individual taxpayers, in order to subsidize the proselytism of the sects. And a church composed of such sincere believers will not give occasion to the enemy to blaspheme by evading its obligations through shallow quibbles about its moral influence in the community, but will prefer to give a practical demonstration of its boasted moral quality by willingly paying its honest debts.

THE CHURCH HARMED BY GRAFT.

Like all false principles, the habit of accepting a subsidy from the state does not fail to bring harm to the church itself, as the intelligent and high-minded among its friends are beginning to realize. It is not with impunity that an individual or institution adopts parasitism as a basic condition of existence. At the New York hearing already referred to the Rev. Charles T. Terry, pastor of the Brick Presbyterian church of New York City, did not hesitate to aver that the removal of the exemption graft would kill many churches. A divinely ordained institution is indeed in a parlous state when it has no shame in confessing that it is dependent for its very life on the favor of the politicians, its God having totally forsaken it. Such an organization is better dead.

If the alleged divine head of the church is not able or willing to preserve it, in accordance with his emphatic promise, "even unto the end of the world," it is plain either that his promises are spurious, and hence the whole Christian fabric rests upon imposture and deserves to perish; or that the church which fails for lack of divine aid is a pretender and not the real body of believers whom he is pledged never to forsake. Let those so-called Christians, who cling frantically to the legislature instead of to Christ for the preservation of the agency for preaching his gospel, take which horn of the dilemma they please.

Every form of union with the state has not merely made of the church an instrument of oppression by reason of its preferred position and the artificial power thus conferred on it, but has been poison to the church itself. Its political alliance invariably sullies whatever primitive purity it may be believed to possess. No person having faith in its spiritual mission and anxiety to see it kept "unspotted from the world" and faithful to its "high calling" can fail to oppose every "entangling alliance" which may tend to corrupt it in even the smallest degree. In theory, the church should be purged of all motives of self-interest, and devoted solely to the good of mankind. Exemption from taxation and the lobbying necessary to maintain this special privilege infallibly defeat its alleged aims. In the scramble for political favors, it learns the tricks of "practical politics" at the expense of the unselfish devotion by which alone it could justify its claims to spiritual leadership. It gains material wealth at the cost of its own higher purpose. It unconsciously learns to regard money as the chief object of attainment, and to compromise its sterner principles for self-advantage. "*Facilis descensus Averno*" is the motto over its downward path.

ARMING CHURCH OPPONENTS.

Even if the church could, by some miracle which has never yet been vouchsafed to it, retain its purity of character while remaining the recipient of state graft, the crippling of its influence would continue. If it wishes to win the world to its gospel, it does ill to put the most potent of arguments in the mouths of its enemies. Let Christians make no mistake on this point. So long as the church continues to mulct the taxpayers for its own profit through the exemption of its property from taxation, it will be held by the multitude to give the lie to its own professions; and it will drive thousands of earnest seekers for truth away from its doors. We do not go to a thief for lessons in the higher morality. If rejection of the Christian message means the loss of immortal souls, their destruction lies on the heads of those representatives of Christianity who prize a few dollars stolen from the people at a higher rate than the privilege of coming forward with clean hands, and being listened to with respect and in a teachable spirit by those whose ears are now sealed against the admission of the gospel message by their unconquerable distrust and contempt for those who come with lessons of moral and spiritual uplift, but whose hands are tainted by the acceptance of graft from politicians who never give without expecting an equivalent in return. In receiving this dishonest money the church is not only guilty of an immoral act, but is legitimately subject to many suspicions of unworthy conduct of which it may be innocent, but which it has debarred itself from being in a position to refute. It has thus tied its own hands with reference to its real work of benefiting the spiritual natures of human beings. Whether the teachings of Christianity are true or false, the adulterous union of church and state creates a reasonable and just bias against them, and prevents them from having a fair hearing. Those who believe that the eternal salvation of mankind hangs on the acceptance of these teachings are, from their own standpoint, incurring a fearful responsibility in placing so huge a stumbling-block in the way of inquiring minds. They have no reply, and can only hang their heads in shame, when we outsiders sharply demand what value a religion can have for mankind if it cannot breed common honesty even in the institution which embodies it and which has no other function than to spread its teachings.

CHIEF DEFENSE OF CHURCH SUBSIDIES.

Since no corrupt condition has ever wanted for apologists, it is not surprising that self-interest has prompted many voluble spokesmen for the churches to cast about for plausible arguments in favor of a system by which they fatten on avoidance of responsibility. While most of such attempts to excuse the inexcusable have already been refuted in advance, a brief summary of those currently employed is desirable, as revealing their utter ineptitude. In practically every case, it becomes self-evident that they are not the true reasons for church exemption, but worked up by way of afterthought. Having already decided to rob us, on quite other grounds, our plunderers sit down to devise specious phrases which may serve to cajole their victims. In reality, the exemption of church property from taxation is, of course, a survival from the times when it was frankly regarded as the duty of the state to support the church and to enforce the dogmas of religion. This medieval view having passed away, so far as the enlightened members of the community are concerned, the subsidizing of the church by the state should have perished with it; but since the churches do not wish to lose their easy money, they have manufactured pretexts for the continuance of the favoritism to which they are self-evidently not entitled in a land and an age of religious liberty and equality.

The chief defense of church graft is based on the claim that religion is the supreme moral agency of the community. This argument is found in many forms, and is highly elaborated by those who put it forward. Boiled down, it expresses the point of view that the church is a voluntary adjunct of the police power; that it lessens crime, and therefore directly saves expense and trouble to society, for which exemption from taxation is only a reasonable return. In part, this argument has already been tested and found valueless. The church claims a kingdom, which "is not of this world," and its main business is to create subjects for that kingdom. To receive salvation, faith is all-essential, moral character being subsidiary. A single act of penitence may atone for a lifetime of crime. The great work of the church is to develop faith, without which the righteous deeds of the purest and best man on earth are nothing but "filthy rags." The vilest murderer, "converted" under the fear of being presently precipitated into a yawning hell, and having no further opportunity to enjoy life on this earth, may pass directly from the gallows or the electric chair to the bosom of Jesus, while his innocent victim, struck suddenly dead without a chance to reflect on possibilities beyond the grave, has sunk to everlasting perdition in spite of possessing a character above reproach. Is this the form of doctrine calculated to raise the moral tone of the community? Let it not be replied that this is the antiquated theology which the liberal and most of the orthodox churches have long since outgrown. On the contrary, it is the teaching of the entire Roman Catholic church and of the largest section of the Protestant church. In its coarsest and crudest form, it has in our own day been preached to huge audiences from one end of the

country to the other by the spectacular evangelist, Billy Sunday, as the only true Christianity; and this otherwise negligible religious mountebank has received the explicit endorsement of the principal evangelical organizations and an overwhelming majority of the orthodox preachers in every one of the largest and a multitude of the lesser cities of our land. The churches in which this repulsive and vicious doctrine is taught receive much the larger share of the benefit from tax exemption.

DOUBLE PRICE FOR SALVATION.

But from a social point of view the case is even more serious. It is not the most intellectual and refined classes which even the wildest zealot will claim to stand in special need of religion to restrain them from crime and from all forms of conduct calculated to injure their neighbors in the community, but the most ignorant and crude; and it is precisely these latter types which remain totally impervious to highly developed forms of religious expression, and throng to the Catholic cathedrals and the revival meetings of the Billy Sundays and Gipsy Smiths, where belief is emphasized above integrity of character. Just those persons who may be assumed to need whatever ethical element is to be found in religion are those who receive the least of it. If, in spreading its gospel of faith and obedience to ecclesiastical superiors, the churches incidentally lead an occasional individual to a more honest and upright social life, this result is simply a by-product of the religious operation, and creates no claim on the state. In reclaiming the down-fallen, the church wins another supporter for itself, and adds a soul to the "kingdom." In seeking a subsidy from the state, it foregoes its higher pretensions, and seeks to be paid double for a work which it undertook on its own account. If it is part of the function of the church to teach morality, so is it part of the function of the home; and in the average decent home there is much more specific, concrete and effective teaching of good morals, brought closely home to the individual, than there is in the best of churches. Yet the home does not claim exemption from taxation because of its moral influence. As has been suggested elsewhere, the argument as to moral influence speedily leads to a *reductio ad absurdum*, implying, as it does, that all taxes should be raised from the vicious and immoral elements in the community—that criminals should be the only taxpayers, or that taxes should be levied on citizens and institutions in inverse ratio to the moral character and ethical influence of each! Every legitimate enterprise of any description exercises a wholesome moral influence in the community, and directly benefits society in one way or another; and the church, even taking it at its own valuation, is but one of many institutions which, while existing primarily for ends of their own, are incidentally of benefit to society as a whole. Why should it be the only one to demand a favoritism incompatible with self-respect or with justice to its fellows? The question as to the exemption of educational, charitable and certain other institutions need not here be raised to confuse the issue. Each of these must be settled on its own merits. It is enough to suggest that where their primary function, like that of the church, is something with which the state is not directly concerned, they fall in the same category, and have no right to any subsidy. Where, however, their entire work is directed toward meeting a recognizedly collective need, which the state finds it less practical or satisfactory to discharge in a more direct manner, exemption from taxation is properly invoked as an indirect means of accomplishing the social end. The impropriety of exempting any sectarian or partisan institution results from the entire argument herein contained. As to non-partisan and non-sectarian institutions, the question of propriety is one of fact, to be determined by the best public judgment in accordance with the foregoing principle.

BELIEF AND CRIMINALITY.

While the argument has thus far proceeded on the assumption that the church, in spite of certain questionable teachings, is to be taken at its own valuation as a moral agency, fidelity to truth demands the plain statement of the fact that such definite particulars as are available fail to bear out the claims so positively put forward. This is especially true of our criminal statistics. Even on the most generous calculations, the church membership of the country embraces considerably less than half of the population. If the church were so powerful a moral factor as its supporters declare it to be, we should expect to find the average criminal a wholly irreligious being, with no contact or sympathy with the doctrines of Christianity. What we actually observe is that of all the criminals in penitentiaries in this country, not less than 75 per cent, are of Christian antecedents and profess a belief in religious dogmas; while the number of Christian preachers convicted of crime is so large as to be almost incredible, in spite of the fact that most cases of minor clerical offenses and some of the more serious ones are systematically hushed up, to avoid public scandal for the church.*

** See "Religion and Roguery," by Franklin Steiner. Price 10 cents. For sale by The Truth Seeker Co. Also "Crimes of Preachers," for sale by the same. Price, 35 cents,*

Benefit of clergy, though theoretically as obsolete as it is inexcusable in a secular democracy, is known to all who are on the inside to be a tangible fact in our land today. It is one of the forms of indecent favoritism of which the church and its agents are always eager to avail themselves. In any one of the annual reports of the Society for the Suppression of Vice, the reader may observe that the late Anthony Comstock, though an excessively pious Christian and hater of all forms of unbelief, bears reluctant testimony in tabular form to the overwhelming preponderance of religious offenders among those whose convictions he has secured. For example, the total number of arrests for crimes against the obscenity and lottery laws from March, 1872, to January, 1915, was 3,641. Of these (annual report for 1914) 1078 were Jews, 964 Catholics, 954 Protestants, and 564 of no known religion, leaving only 80 to be distributed among the several classes of Freethinkers, Spiritualists and "heathen." The figures speak for themselves. Turning from statistics to scientific criminology, we find abundant confirmation of the close relation between religion and crime. So far from being a restraint, religious faith of a very intense sort is commonly found closely associated with criminal tendencies, and is one of the most marked characteristics of the typical criminal. This conclusion, unpalatable though it is to the defenders of the churches, is irrefutably proven valid by the most competent observers. (See "The Criminal," by Havelock Ellis, fourth edition, pages 185-190, with facts and citations from Ferri, Garofalo, Casanova, et al.) Let it not be thought that the writer is here attempting to prove that religion is a frequent cause of crime. It is enough to show that it is practically inoperative as an inhibition. The many good men and women who are also pious put the cart before the horse in crediting their religion with their moral

character. Whatever ethical elements the higher forms of religion contain in theory, it is not these on which the incidence is laid in religious teaching or in the performance of religious ceremonies. Consequently, no matter how much is said in the churches of righteousness, as an observed sociological fact religion has little to do with it, one way or the other. The good man or woman, on becoming religious, remains good; the bad man or woman does not cease to be bad because of possessing a strong religious faith and participating in religious exercises. Those who have been both virtuous and religious all their lives would have been no less virtuous if they had never heard of religion. Even the tyro in the study of the evolution of religious belief knows that primitive forms of religion are entirely void of ethical content. The moral imperative is a gradual development of the social instinct; while the religious "instinct" is the reaction of the individual to external influences which inspire him, in his ignorance of their real nature and of their subjection to iron laws of cause and effect, with fear and wonder. (Admiration, gratitude for imagined favors, hope for protection and support, and other forms of mental or emotional reaction, come somewhat later, and are efficient in reshaping the primitive phases of religion into more specific conceptions of anthropomorphic deities.) In the course of time, it becomes natural that the worshiper of beings above himself, to whom his supreme reverence is due, should come to endow those beings with the highest qualities he is capable of conceiving, and hence should represent them as authors of the moral law which has become an ingrained part of his personal and social existence. Yet it remains a fact with both the savage and the civilized man that his moral conceptions change from age to age, and that his attribution of any particular ethical mandate to his deity is always an afterthought. In other words, both in general and in detail, morality caused and determined by social needs and the growth of the social spirit precedes morality under a religious sanction, and would persist, even if all forms of religion should be annihilated. The church does not create moral standards for the community, but is at most a register of them. Without the church, it is probable that few individuals would be either more or less moral than with it; they would simply use other terms in which to interpret their moral sentiments to themselves and others. There need then be no fear of the consequences of recalling the churches to the exercise of common honesty. As recipients of graft, they can certainly not claim to exemplify the morality which they profess to teach. Such of them as cannot live without theft from the taxpayers are better dead, since their dependence on dishonesty for existence must more than nullify any conceivable good which they can do the community by the hollow mockery of teaching a morality which they do not practice. On the other hand, such churches as find it possible to live on an honorable basis, without claiming a subsidy, will stand some chance of being listened to when they seek to preach morality to others.

INSTITUTIONAL WORK NOT MENACED.

It is further claimed that the church is directly engaged in social and philanthropic activities, which would become sorely crippled by a forced diminution of revenue. Advocates of this view have declared that the church is specially fitted for many branches of social service, being able to command invaluable volunteer assistance, which the state could not hire at any price. Hence they conclude that the elimination of the churches would throw on the state a burden far in excess of the amount now conceded to these institutions in exemption from taxation.

It will be seen that the foregoing claim of the church rests entirely on assumptions of the most gratuitous nature. In the first place, only a minority of the churches are of the "institutional" order, and practically engaged in social welfare work; and in the exemption laws no distinction is made between this minority and the large majority of churches which render no such public service. In fact, the law works entirely in favor of the parasitic churches, the mere accumulators of wealth. The institutional churches attract to themselves the support of individuals who wish to see the work done, and who will stand by them to any extent needed; while the other class of ecclesiastical bodies, which exist mainly for the promulgation of effete dogmas, lean on the state for a much larger proportion of their total revenue. With state help, they fatten and become rich; while the few socialized churches spend their revenues as fast as they come in. The repeal of exemption laws would not kill any churches which are doing a work felt in the community to be one of public necessity; it is the socially useless churches which would be forced to perish, if they could not win sufficient voluntary support by showing some indication of deserving it. The fallacy that the repeal of exemption laws means the killing of the institutional churches or the crippling of their work is a most glaring one.

It is further not true that the supporters of the social work now done through the higher type of churches would lose all interest in it if the church were to disappear from the scene. Such a claim is an insult to human nature and a fatal confession with reference to the quality of the religion which is thus assumed to teach its followers to labor only for the sake of the church and not for the love of mankind. The desire to minister to social needs, found among the nobler men and women of all forms of faith and of unbelief, would persist in undiminished degree. If the church were gone, it would simply use other channels through which to work. They would likewise be joined by others, who cannot conscientiously assist in the promulgation of dogmas they consider false and pernicious, even though the doctrinal teaching is subtly interblended with philanthropic work; and by still others, whose earnestly proffered services are rejected by the religious bodies, because, although eager to help in social service, they cannot pronounce the doctrinal shibboleths of ecclesiasticism. The spontaneous response of men and women to proven human need has been demonstrated again and again, and never more than during the great world war, in the immense sums of money and quantities of needful articles eagerly proffered and the vast amount of personal service freely rendered, sometimes at the risk or cost of life itself, to alleviate the sufferings of military and civil victims resident in alien lands and totally unknown to the millions of volunteer helpers. No church activity was needed to stir all this active and uncalculating benevolence into life; and none is required to arouse the higher sentiment in the community to co-operate in combating its poverty, illness and degradation.

THE CHURCH SHOWS ULTERIOR MOTIVES.

Moreover, the church is far from being the best agent for the carrying on of social service. The trouble is that it has its own axe to grind. Its eye is not single to the relief of human suffering, but it has also to think of converting the sufferers to its creed. It is constantly tempted to play upon the gratitude of those whom it helps, to induce their attendance at its services, if not to dragoon these helpless dependents into an outward expression of belief. Even where it does not discriminate against non-believers in its creed, or seek in any

way to abuse its position in order to proselyte them directly, it too often does its alms to be seen of men, and turns its social work into a huge advertising scheme, after the fashion of an ostentatiously philanthropic Rockefeller, who gives with one hand and with the utmost publicity about one-hundredth part of what he extorts from the masses with the other hand. At best, its activities are such as to generate a reasonable suspicion that its aims are not wholly pure, nor its work of unmixed quality; and the net result is not a wholesome one.

For the best good of the community, social service needs to be entirely divorced from dogma, whether performed by the state as part of its duty towards its members, or by private individuals or groups as a voluntary effort to lessen the sorrows and evils of humanity. If the church insists on doing a part of this community work, let it, like others engaged in such work, do so at its own cost. If it is sincere in its wish to help mankind, it will not balk at this condition; if not, it betrays the selfishness of its aims. The argument in favor of exempting from taxation organizations doing nothing but philanthropic work, and organized for no other purpose, cannot be honorably stretched to embrace bodies formed to propagate particular creeds, which simply take on philanthropic activities as a side line. If this were otherwise, every factory which introduces a "welfare department" should by a parity of argument immediately have all its property exempted from contribution to the public revenues.

CHURCHES AS ENHANCERS OF REAL ESTATE VALUES.

The curious argument has sometimes been urged that churches raise the value of adjacent property, and should therefore escape taxation. If this be indeed a fact, it proves either nothing to the purpose or a great deal too much for the comfort of those who put it forward. It is difficult to see why the taxpayers of an entire city should reward the church for enriching the few property-owners canny enough to secure land adjoining clerically owned property. By merely increasing the value of certain pieces of property at the expense of land less fortunately located, the community as a whole is not made a substantial gainer. Even taking the most favorable view, it is certain that the "unearned increment" of the property adjoining the church will never rise so high as to overbalance the total value of the church property withdrawn from taxation; and hence the encouraging of church-building by tax exemption must represent a net financial loss to the community. Moreover, every improvement on land increases the value of neighboring property; hence the argument, if valid at all, warrants the exemption of all improvements from taxation, and the equal taxation of all land values, whether the land is built on by churches or otherwise utilized, or left wholly unimproved.

The fact should also be recognized that to many the existence of churches adjacent to their property is anything but a benefit. So far from regarding the value of their property as increased by the coming of a church, many an owner will resent the intrusion, and sell out at a loss, rather than be exposed to some of the features of church activity in his immediate vicinity. To many, the ringing of church bells is an intolerable nuisance and a positive grievance. The collection of crowds, even of the most decorous nature, is most objectionable to others. In New York and other cities, property in certain sections is highly restricted by deeds which provide against the erection of churches, no less than of livery stables and other structures considered undesirable in a residential neighborhood. Real estate men do not bear out the claim that the inevitable or even the usual result of the erection of churches is to increase the value of property in the vicinity.

SOPHISTRY AT THE NEW YORK HEARING.

The weakness of the case for the exemption of church property is apparent from the fact that the foregoing easily refuted claims represent substantially the entire case in its favor. At the New York hearing of 1915, and at all other hearings before the various legislative bodies of our land, they have been the only points on which stress was sought to be laid. Incidentally, of course, minor assertions have been made, such as the alleged fact that the church is a public utility, in the maintenance of which the community has a direct interest. This plea, on which small reliance is usually placed, has been fully disposed of by the analysis on a preceding page of the function of the church. Sometimes attention is called to the apparent preponderance of interest in favor of exemption, as witnessed by the number of speakers who appear in its favor at committee hearings and by the number and size of the organizations which they represent. This is obviously the most transparent sophistry. Principles are not to be gauged by numbers. A country in which the mob may dispose at its lightest whim of the rights and liberties of the individual or of the minority is a land of tyranny, and cannot prosper in the end. Moreover, the alleged preponderance does not even prove that the majority of the citizens are in favor of the special privilege dishonestly demanded by the churches. It merely furnishes fresh evidence of the well-known fact that parties with special interests to be subserved by class legislation will organize more efficiently than those appearing for the general interest of the citizens, but not backed by powerful existing organizations well supplied with funds and having much to gain or lose in a financial way by the passage or defeat of the proposed legislation. It is hard to stir up popular interest to the point of action in matters that involve the civic conscience. Nevertheless, the people are slowly awakening to a realization of the iniquity of the manner in which the churches, for their own profit, have played upon the religious emotions of those under their influence; and a day of reckoning is imminent. The sentiment in behalf of the repeal of the dishonest exemption laws is growing continually stronger, and must finally become irresistible.

It has sometimes been asserted that precedent is against the taxing of churches. At the New York hearing, this was gravely put forth by a Presbyterian preacher as a serious argument; and he sought to dismiss the proposition by cavalierly remarking that it was part of the present craze for new taxes of all sorts. His deliverance was echoed by a lawyer hired to represent Grace Episcopal church, the church which showed its moral standards by cheating its architect out of his fee on a contemptible legal technicality. "I am old-fashioned enough," remarked the lawyer, metaphorically patting himself on the back for his astute appeal to religious prejudice, "to believe that the house of God should not be taxed." In other words, whatever is, is right. No old abuse must ever be abolished, and every new idea must be wrong. Could there be a finer admission that the bent of the churchly trained mind is against all progress, and prone to resist change merely because it is new?

CONFESSED TREASON TO AMERICAN PRINCIPLES.

The defenders of church graft never fail in the end to reveal their real position. At no public hearing has it

ever happened that the shrewder representatives of the church were able to restrain their less subtle colleagues from avowing their disbelief in the separation of church and state, and their conviction that the government should consider the support of religion as part of its business. The important hearing so often quoted had several such confessions of treason to American principles. The Rev. Charles T. Terry of the Brick Presbyterian church of New York city, when asked whether he would think it proper for the state to appropriate money directly for the support of the churches, since exemption was but an indirect way of accomplishing the same result, completely missed the object of the question, and instead of attempting to distinguish the two methods in principle calmly assumed that there could be no question of impropriety in either, and explained that he preferred the exemption method as *more dignified*. If he had been entirely frank, he might have confessed his doubt whether a direct theft from the taxpayers would be tolerated in this enlightened period. The American churches would be only too glad to adopt the English method of open and unabashed robbery of dissenting citizens for the support of the churches in whose doctrines they do not believe. This, however, has become an impossibility.

In our colonial period we passed through the mental condition in which church and state were considered as one, and neglect of religious "duty" was punished as an offense against the community. In default of a return to those days, so blessed in the view of the enemies of religious liberty, the churches are willing to accept the indirect contribution of the state to their private expenses incurred in the interest of sectarian proselytism. True Americanism, however, finds no logical distinction between the one method and the other. A difference of degree may exist, but not one of kind.

The Rev. Dr. D. C. Potter* of Brooklyn, who attended the hearing, scorned to argue with unbelievers in any way except by ejaculations. He fairly screeched his horror of the idea that anybody should propose to "tax the house of God." The finely-spun fallacies of his colleagues, who talked of the "social services" of the churches and their alleged protection to the community from a flood of vice and crime, went down in the wind before his anguished yells at the thought that religious liberty and the separation of church and state were in danger of becoming complete realities in a democracy nominally pledged to the unwavering support of these great principles. In the same spirit, Herman Metz, a politician and former officeholder, irrelevantly remarked that the plea that non-churchgoers should not be forced to meet the expenses of an institution which is of no value to them is like the objection to paying taxes for schools if we happen to have no children, or for the fire department if our house has never been on fire! The utter lack of distinction between the ministering to private wants and the performance of a public function would do discredit to an imbecile. Still worse, because less excusable, was the assertion of Nicholas Murray Butler, president of Columbia University, a man of education and formal culture, that a person who did not believe in religion should be taxed to support the churches just as an Anarchist should be taxed to support the government! With greater suavity and shrewdness, but no less indifference to historic fact and democratic principle, William D. Guthrie, appearing as attorney for the Roman Catholic interests, rejected the easy way out of pretending that the churches subserved some civic function, and defended their claims on the ground that "immemorial practice" sanctioned the exemption graft. In other words, a wrong becomes right, an abuse a virtue, if it is only continued long enough! Mr. Guthrie went so far as to assert that Christianity is part of the common law of the land. If this be true, our case even yet is not hopeless, for the "common law" of England, from which American jurisprudence is derived, did not drop down from heaven as a sacred deposit, forever perfect and unchangeable. As a matter of fact, most of it has long since been superseded by the constitutional law of the nation and the states, and by innumerable statutes. From the moment of the adoption of our Federal Constitution, expressly forbidding an "establishment of religion," Christianity, whatever its status under the common law, ceased to form an integral part of the law of the United States, and became simply one of many forms of private belief, the relative number of its adherents being totally immaterial. In the treaty with Tripoli, secured during the administration of George Washington, our first great President placed his signature to the specific statement that the government of this land is in no sense founded on the Christian religion. The forenamed gentlemen, one and all, far from lending strength to their cause by invoking the outworn traditions of the past and by appealing to the brute force of religious bigotry against the equal civic rights of all citizens, have turned state's evidence against their accomplices by the unthinking confession that the case for church exemption rests in the last analysis on treason to the Constitution and to the principle of separation of church and state. When the enemies of religious liberty and the rights of man thus come out in their true colors we know how to meet them. It is the insidious method of seeking to shelter church graft under pretensions of the common weal that is able to deceive the public for a time.

* See "*Crimes of Preachers.*"

CHURCH AND STATE IN AMERICAN HISTORY.

Our fight against church graft is not new, for through the ages of human history men slow in learning the lesson of equal liberty have made this warfare inevitable. Even those honestly desirous to be fair have found it easy to cheat themselves with convenient sophistry, and to frame fantastic reasons for deeming the public weal inseparably bound up with their particular group of dogmas, so that the good of mankind must require the submission of dissenters to the popular creed. That the whole community should be forced to support the church appeared axiomatic to the New England of Governor Bradford, Cotton Mather and Jonathan Edwards. The settlement of Rhode Island by Roger Williams and his associates, on the basis of complete religious liberty, was the first event to startle Puritanism into a realization that the right of the church to control the state was not as self-evident as had been thought. Later were heard bold voices to demand that the church take its proper position in the community as a voluntary body of believers, free to worship in its own fashion, and leaving all others free to do likewise or not to worship at all. And finally the foremost and boldest thinkers began to see that there could be no equal justice while unbelievers were mulcted in taxation to support the churches. One of the first protests against the wrong which still prevails, although now disguised under the form of exemption, took the shape of a memorial to the general court (legislature) of Massachusetts in 1775. The core of the argument is contained in the following paragraph:

"For a civil legislature to impose religious tax is, we conceive, a power which their constituents never had to give, and therefore going entirely out of their jurisdiction. We are persuaded that an entire freedom from

being taxed by civil rulers to religious worship is not a mere favor from any man or men in the world, but a right and property granted us by God, who commands us to stand fast to it. We should wrong our consciences by allowing that power to men which we believe belongs only to God."

In the same spirit, the pious and learned Rev. Dr. Wayland, in his "Political Economy," wrote:

"All that religious societies have a right to ask of the civil government is the same privileges for transacting their own affairs which societies of every other sort possess. This they have a right to demand, not because they are religious societies, but because the exercise of religion is an innocent mode of pursuing happiness. If it happens accidentally that others are benefited, it does not follow that they are obliged to pay for this benefit. It cannot be proved that the Christian religion needs the support of the civil government, since it has existed and flourished when entirely deprived of this support."

AN OPINION BY FRANKLIN.

After the theologian, the philosopher. These are the words of the truth-loving friend of justice, Benjamin Franklin:

"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 sign, I apprehend, of its being a bad one."

The soundness of Franklin's test cannot be successfully disputed. If the churches must look to the state, instead of to their God, for continued life and prosperity, it is "a sign," indisputable as a voice from heaven, that they are not divinely commissioned, but are impostors. The demand for exemption from taxation is a confession of lost spiritual values.

WHAT GRANT AND GARFIELD SAID.

Two presidents of the United States, braving ecclesiastical censure, have had the moral courage to speak out on the present question. One of them, the heroic Grant, was heretical in his religious views; the other, the martyred Garfield, was an orthodox Christian, and had been a clergyman and president of a religious college. In Grant's presidential message in 1875, he said:

"In connection with this important question, I would also call your attention to the importance of correcting an evil that, if permitted to continue, will probably lead to great trouble in our land before the close of the nineteenth century. It is the acquisition of vast amounts of untaxed church property. 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 \$354,483,587. By 1900, 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 blood. I would suggest the taxation of all property equally."

With no less emphasis President Garfield put himself on record in the following words:

"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."

WEIGHTY PRESS UTTERANCES.

The New York *Evening Post* in its greatest days, when edited by William Cullen Bryant, spoke boldly on the subject of church exemption. Hear it:

"The *Evening Post* has long been of the opinion that the American theory of a self-supporting church ought to be carried out to its full and legitimate conclusion, and that the separation of church and state ought to be complete. It should include the total discontinuance of contributions of public money, direct or indirect, to the support of any religious establishment. We have never been able to see the slightest difference in principle between the appropriation of a certain sum of money raised by tax to a particular church, and a release of that church from a tax on its property to the same amount. The cost of the act in either case falls upon the taxpayers generally."

An admirable summary of the vital principles involved is contained in the following editorial from the San Antonio *Express*:

"The *Express* is not antagonistic to the churches. It believes that many of them are doing a great and noble work; but it does not believe in exempting sectarian property from taxation in a land of alleged religious liberty at the expense of men who regard the church as a brake on the wheels of progress, an incubus on civilization, the preservator of antique ignorance, the storehouse of foolish superstition. It does not approve of the church posing as an almoner while the thin purse of labor is annually mulct to make it a present of several millions. Let it be just before it attempts to be generous. Let it assume its due proportion of the public burdens, and perchance there will not be so much need of its dole. The church should not profit at the expense of the poor; it certainly should not fatten at the cost of those who despise it."

Even the New York *Independent*, when it was a distinctly clerical magazine, allowed the following clear statement of principle to appear:

"The time has come when all religious denominations must affirm that no public moneys shall be used for sectarian instruction; the time-honored principle of the separation of church and state must be again emphasized. If a church is not willing to support its own schools, it cannot come to the state for aid. I would go so far in the application of this principle as to be willing to see all our churches taxed as is other property. We have no right to tax unbelievers that churches may be maintained; no more right than they would have to tax churches for the support of Infidel clubs."

EXPRESSIONS BY INGERSOLL.

The efficacy of the arguments contained in the foregoing expressions, chosen from among many others, is independent of the weight attachable to those who uttered them. One and all, they express the attitude of all who view the subject without bias, and who refuse to allow self-interest to swerve them from a frank recognition of what is due to the principle of civic justice. No better summary of the main issue could be found than the vigorous answer of Robert G. Ingersoll to an interviewer. That the great Agnostic orator should show strong feeling on the subject, is not surprising, nor does it in any sense weaken the logical force of his protest. It is only natural that the victim of a burglary should be more energetic in his complaint than a third person who has slight interest in the matter. The churches have had many a fling at the peerless champion of freedom of thought; but they will find it easier to slur his memory than to refute his arguments. He says:

"I have seen a memorial asking that church property be taxed like other property.... Such memorials ought to be addressed to the legislatures of all the states. The money of the public should only be used for the benefit of the public. Public money should not be used for what a few gentlemen think is for the benefit of the public. Personally, I think it would be for the benefit of the public to have Infidel or scientific—which is the same thing—lectures delivered in every town, in every state, on every Sunday; but, knowing that a great many men disagree with me on this point, I do not claim that such lectures ought to be paid for with public money. The Methodist church ought not to be sustained by taxation, nor the Catholic, nor any other church. To relieve their property from taxation is to appropriate money, to the extent of that tax, for the support of that church. Whenever a burden is lifted from one piece of property, it is distributed over the rest of the property of the state; and to release one kind of property is to increase the tax on all other kinds.... To exempt the church from taxation is to pay a part of the priest's salary. The Catholic now objects to being taxed to support a school in which his religion is not taught. He is not satisfied with the school that says nothing on the subject of religion. He insists that it is an outrage to tax him to support a school where the teacher simply teaches what he knows. And yet this same Catholic wants his church exempted from taxation, and the tax of an Atheist or of a Jew increased, when he teaches in his untaxed church that the Atheist and the Jew will both be eternally damned! Is it possible for impudence to go further?... In my judgment the church should be taxed precisely the same as other property. The church may claim that it is one of the instruments of civilization and therefore should be exempt. If you exempt that which is useful, you exempt every trade and every profession....

"There was a time when ministers were supposed to be in the employ of God, and it was thought that God selected them with great care—that their profession had something sacred about it. These ideas are no longer entertained by sensible people. Ministers should be paid like other professional men, and those who like their preaching should pay the preacher. They should depend, as actors do, upon their popularity, upon the amount of sense, or nonsense, that they have for sale. They should depend upon the market like other people; and if people do not want to hear sermons badly enough to build churches and pay for them, and pay the taxes on them, and hire the preacher, let the money be diverted to some other use. The pulpit should no longer be a pauper. I do not believe in carrying on any business with the contribution box. All the sectarian institutions ought to support themselves."

THE MAGNITUDE OF THE WRONG.

The foregoing chapters having demonstrated the iniquity and indefensibility of the exemption of church property from taxation, the sole remaining point of interest concerns the amount of the wrong inflicted on the community by legalized church graft. That it is very considerable, a bare inspection of the wealth of the more favored churches makes abundantly plain. The enormous holdings, for example, of Trinity Church corporation in New York city prove the immense possibilities in this direction. Incidentally, it is an interesting fact, pointed out in detail some years ago by John E. Remsburg, that exemption is not only unfair to the general public, but a means of favoring the city churches, already rich and well-supported, as contrasted with the relatively poor and weak country churches. The latter have certainly good ground to complain that they do not get their fair share of the swag. In the country, land is cheap and abundant, and under normal conditions does not change much in value over a long period of years, while general taxes are comparatively low. It is the cities that pay the mass of the taxes; and it is in the cities that the rapidly growing population causes frightful congestion, and allows the most unscrupulous land speculation to return the largest profits. In the general scramble for "unearned increments," property holders who are exempt from the payment of taxes are given an overwhelming advantage. They take no risk, can wait as long as they please for the expected rise, and pocket the entire amount of the increase in land values, to which they have made no important contribution. The state actually encourages and urges the churches to become land gamblers, and to enrich themselves at the expense of the people. As the city grows, the churches gradually find excuses to move away from their earlier locations, selling out their sites at huge profits, not one dollar of which is restored to the community as conscience money, and to buy less costly land with part of the proceeds, investing the balance where it will bring substantial returns. No wonder they grow rich while the poverty of the tenement dwellers proportionately increases! And no wonder the city churches, luxuriating in their bloated prosperity, are able to lord it over their country associates, and to rule the affairs of their sect with an iron hand, despite their gross numerical inferiority. No wonder that the general assemblies, synods and the like of the various denominations are so frequently characterized by peanut politics which would disgrace a ward caucus, and by bitter wrangling and exhibitions of ill-will which contrast strikingly with the professions of Christian love.

URBAN MONOPOLY AND UNFAIRNESS.

As Mr. Remsburg's article (Truth Seeker, Jan. 14, 1911, p. 22,) is not now available except to those possessing files of the paper, no apology is required for reproducing the following paragraph from it:

"Ecclesiastical property is confined chiefly to cities. One city in Massachusetts owns nearly one-third of the church property of Massachusetts; one city of Pennsylvania owns nearly one-third of the church property of Pennsylvania; one city in Missouri owns nearly one-third of the church property of that state; one city in Nebraska owns nearly one-third of the church property of that state. One city in Illinois, Chicago, owns more than three-eighths of the church property of Illinois. St. Paul and Minneapolis, practically one city, own one-half of the church property of Minnesota. One city in Louisiana owns more than one-half of the church

property of Louisiana. One state, New York, owns nearly one-fourth of the ecclesiastical property of the United States; while one city in New York owns more than one-half of the church property in that state. One city in Rhode Island owns nearly three-fifths of the church property of Rhode Island; one city in Delaware owns nearly three-fifths of the church property of Delaware; one city in Colorado owns nearly three-fifths of the church property of Colorado; while one city in Maryland owns nearly two-thirds of the church property of Maryland. Thus, a dozen cities own one-half of the church property of their respective states. This property includes only church buildings. The proportion of ecclesiastical property other than church buildings owned by the churches of these cities is much greater. Two-thirds of the ecclesiastical property of these states is confined to these cities. And yet, nine-tenths of the churches in these states are outside of these cities. One-tenth of the churches in these states, therefore, own two-thirds of the church property of these states. Adding the other cities and large towns of these states, it is safe to say that one-fifth of the churches own four-fifths of the church property. The property owned by four-fifths of the church organizations consists principally of modest, inexpensive church buildings. If church property was taxed, the amount of taxes levied on these churches would not be great. The greater portion of taxes would come from the costly churches and from the real estate owned by wealthy church corporations in the cities; and even the advocates of church exemption cannot deny the justice of taxing this property. Municipal taxes are enormously high; and the exemption of so large a property imposes an unjust burden on those who have to pay these taxes. In every city is to be found property that taxes have devoured—families who have been rendered homeless by excessive taxation."

A CHURCH MASKS A SALOON.

Of the many queer things that can be done by virtue of tax exemption laws, a recent episode in New York city furnishes an apt illustration. A saloon keeper had for some time a monopoly of trade in one of the less settled but growing districts. With the opening of a new boulevard, houses began to go up; and a rival was not slow in taking advantage of the opportunity to set up in opposition to the first comer. The newcomer was an energetic business man, and knew how to draw custom, so that he at once made considerable inroads on the patronage of his older competitor. The latter, however, was a man of resources. Among the few lots of land not yet occupied for building purposes was one in the neighborhood of the second saloon. This was quietly purchased by the older saloonist, and the other awaited results, expecting to see a third saloon established with a view to stealing some of his trade. His wily rival, however, knew a trick worth two of that. Almost over night, a rude shack was erected, with a slight steeple which pointed heavenward, though not with what usually pass for heavenly aims. This was turned over free of charge to a handful of persons, to hold meetings of a nominally religious nature. Having no taxes to pay on property thus dedicated to holy uses, and being thus able to hold it indefinitely at practically no expense, the original saloon keeper straightway appealed to the police department to enforce the law forbidding the existence of a saloon within a certain distance of a church, and thus, at the latest report, was on the eve of triumphantly driving his rival from the field. The next move would naturally be to purchase the abandoned saloon at a low figure, allow the "church," having served its purpose, to give up the ghost in an unobtrusive manner, and to resume business with the second saloon, where the discomfited competitor had been compelled to leave it off. Whether the ingenious scheme worked out to the finish or not, the writer is not informed. At least, it went far enough to demonstrate the remarkable possibilities under legislation encouraging the juggling with religious things for purposes of private advantage.

ANOTHER VULNERABLE DEFENSE.

The apologists for church exemption find themselves in a position of great embarrassment when the nature and amount of the exempted property are called into question. In the difficulty of securing accurate and complete figures they attempt at once to minimize and to magnify the amount involved. In pleading for the country churches, they raise the cry of poverty, and solemnly aver that these feeble institutions are so dependent on state help for their existence that without it they must inevitably perish. The claim is both false and irrelevant. It is false, because the taxable property of the country churches, as may be readily seen from the preceding discussion, and may be learned by any person through direct observation, is of extremely low value, and bears far less proportion to the available income of their aggregate membership than the holdings of the city churches. The few dollars of taxes which an honest fiscal policy would impose on the average country church would be raised without the slightest difficulty. As a matter of fact, it is not the "poor and struggling country churches" which are lobbying against the removal of exemption; it is the wealthy city corporations, which use the "poor country church" argument as a means of drawing a red herring across the track, and diverting attention from their own handsome pickings. The claim, even if true, would obviously be irrelevant, since it is not the business of the state to keep churches alive.

Forgetful of their professed fear on behalf of the struggling country churches, however, the apologists for religious graft lay tremendous stress on the assertion that the amount which the state loses through the churches is a mere bagatelle, and that the taxpayers would not gain enough to help them much, if it were reclaimed. A pat retort, of course, is that if this be the case, it is amazing that the churches have become so terrified at the idea of handing over so small an amount to the state. Wealthy as they are, if the sum is as trivial as they say, they will never miss it, and can afford to be honest, and to conciliate the favor of those who are now driven away from the gospel by the greed and grafting spirit of the agencies which represent it. Like the fiction of the dying country churches, however, the claim is both false and irrelevant. It is false, as will presently be shown by some of the figures which have become available; and it is irrelevant, because the moral character of a thief is not to be graded according to the amount of loot which he has succeeded in acquiring. The recognition of the right of the church to receive a subsidy from the state, and thus to make the separation of church and state a dead letter, would remain as serious a crime against the democratic principle, if not more than a single dollar were involved.

NEW YORK'S BLANKET EXEMPTION LAW.

Before taking up the subject of statistics, it will not be amiss to quote the exemption law of New York as typical of church graft at its worst. It will be seen that references to religious uses and purposes are ingeniously smuggled in, side by side with much verbiage as to institutions serving a public purpose, so that they may appear to fit naturally among such bodies as so minister to the collective needs of the community

that they deserve to be subsidized by the state. For this reason, it is best to cite the germane portions of the statute in full, instead of isolating those that relate solely to the churches. Incidentally, it will be noted that the churches are not once mentioned by name. It is the nature of graft to seek shelter under evasion, and to avoid clear expression of its intentions. The following, then, is drawn from Section 4, subdivision 7, of the Tax Law of New York:

"The real property of a corporation or association organized exclusively for the moral or mental improvement of men or women, or for religious, bible, tract, charitable, benevolent, missionary, hospital, infirmary, educational, scientific, literary, library, patriotic, historical or cemetery purposes... and the personal property of any such corporation shall be exempt from taxation. But no such corporation shall be entitled to any such exemption, if any member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof except reasonable compensation for services in effecting one or more of such purposes, or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof, for any of such avowed purposes, be a guise or pretence for profit... or if it be not in good faith organized or conducted exclusively for one or more of such purposes. The real property of any such corporation or association entitled to such exemption held by it exclusively for one or more of such purposes, and from which no rents, profits or income are derived, shall be so exempt, although not in actual use therefor by reason of the absence of suitable buildings or improvements thereon, if the construction of such buildings is in progress, or is in good faith contemplated by such corporation or association.... Property held by any officer of a religious denomination shall be entitled to the same exemption, subject to the same conditions and exceptions, as property held by a religious corporation."

In the comprehensive list of exempted classes of property enumerated above, it will be observed that all save those of a religious nature have at least some show of claim to be regarded as ministering to public aims, or as essential to the existence of a civilized community, and therefore deserving of public encouragement. Whether the claim is in all cases sufficient to warrant exemption from taxation, need not be here discussed. In the opinion of many students of the problem, nearly all exemptions are illicit. Whether that be the case or not, it has been made clear that the argument for taxing churches is stronger than that for taxing any of the other classes, and the argument against it weaker. This results from the fact that religion is more distinctly a matter of the individual than is literature, science, education or philanthropy. Hence, even if it be good public policy to subsidize these agents of social progress, it by no means follows that the same is true of the churches; while, conversely, the taxation of churches need not logically embrace the taxation of any of the other classes. Each must stand on its own merits; and in each case enter considerations that make it improper to draw the fate of any one of them into that of any other. That a mischievous and loosely drawn statute has bracketed them all together should not blind us to the radical differences that exist among them, or to the fact that none of the grounds on which exemption of most of the others is defended apply in any degree to the churches.

LAND SPECULATION INVITED.

The recklessness of the enactors of the New York tax law is visible in its blanket nature. Not satisfied with exempting property in actual use, the statute contains a provision by which the tax assessor is called upon to become a telepathic expert, and to divine the intentions of a corporation holding land out of use! Not only property actually used for religious purposes is to go untaxed, but also land where the construction of buildings for the purpose of worship "is in good faith contemplated!" No method for testing the "good faith" is provided, nor any safeguard against abuse of the "good faith" clause. No more open invitation to fraud could be devised. No penalty for evasion is provided, and no means of collecting back taxes, in case the church corporation, after grabbing land from the heart of the city, and holding it ten or twenty years under the pretense of intending to build on it at some future time, shall find it impracticable or undesirable to carry out the "contemplated" action, and shall sell the land at an increased valuation, and put a handsome amount of money into its treasury through the kindness of government in promoting this species of land speculation without risk. Should the property depreciate instead of rising, there is still time to use it for church purposes, and nothing is lost. Every other land speculator must at least take some risk; but the church is playing a sure game and cannot lose. The community pays the bill for the benefit of the sure-thing gambler. If it be urged that this particular clause allows the same abuse by any other form of exempted corporation, the answer is that this only makes the evil all the greater. The clause would be bad, even if it applied only to corporations rightfully held exempt from taxation on the property in actual use by them for public purposes; and the wrong is multiplied by its application to the churches, which have no legitimate claim to exemption under any conditions.

Turn now to the last sentence in the law as quoted. This works in two main ways. In the first place, it is special legislation in favor of the policy of the Roman Catholic church of placing church properties in the hands of bishops, over whom there is no adequate check. The congregation might as well be so many cattle for all the rights they have over the church property accumulated through their sacrifices. All they are for, in the eyes of the hierarchy, to which they submit with the docility of sheep, and less than a sheep's intelligence, is to pay. Contrary to the entire spirit of self-government, the State of New York endorses this exploitation and tyranny, and ordains that the irresponsible bishops shall hold other people's property free from all taxation, to use or abuse as they see fit. The provision also makes it possible for any individual to start a church on his own hook, for any ulterior ends he may see fit, and to maintain sole authority over the property as an "officer of a religious denomination," thus under the color of religion to claim divine sanction for the most anti-social ends, and to receive a subsidy from the state while doing so. Its second use is to complete the parasitical status of the ordinary parson by exempting his house and land from taxation, provided only he is not using it to buy and sell goods, but only for the pretended service of God. When the land appreciates, he may sell at a profit, and start to "serve God" in a brand new parsonage, putting into his own pocket the surplus cash thus sweated from the community. Like the church, he may gamble in land values to his heart's content. As he pays no taxes, he cannot lose, and can hold on indefinitely, where the ordinary real estate dealer must let go his holdings if the market runs against him. The state thus interposes to favor one land speculator above another, and to tempt the clergyman to neglect his spiritual duties for financial profit. The provision is thus an outrage on the community, an unfairness to the real estate interests, and an injury to

whatever is good in religion.

A FEW FIGURES.

The amount of the indirect subsidy annually paid to the churches by our government which pretends to separation of church and state cannot be exactly determined. Statistics of the value of church property are inaccurately gathered, with a tendency to underestimate; and tax rates, of course, vary within very wide limits. Taking the figures as we find them, however, and assuming an average tax rate of \$1.50 per \$100, we shall still arrive at striking results.

As we have seen, President Grant, in his presidential message for 1875, quotes the amount of church property exempt from taxation in 1850 as approximately \$87,000,000. This had doubled, he states, in 1860; and the official figures for 1870 were \$354,483,587. This terrific rate of growth, far in excess of the growth of any other form of wealth, could not, of course, be maintained in full; but the actual increase has, none the less, been enormous and alarming. In 1890, the admitted value of church property, as compiled by H. K. Carroll, LL.D., the well-known authority on religious statistics, had risen to \$679,694,439. The latest available figures of the present time are those of 1906, in which year the church property of the country was valued at \$1,257,575,867. Keeping well within bounds in estimating the value of this favored class of property in the present year (1915), we shall be more than safely conservative in calling it at least \$1,500,000,000; and it is still rapidly increasing. Thus, from 1850 to 1915, the value of church property was multiplied not less than fourteenfold. In the same space of time, the population had increased less than fourfold; and church membership has just about kept pace with the population; showing a growing tendency to fall behind. In other words, the churches are making money from three to four times as fast as they are gaining members (winning "souls" in their own phrase), and the same number of times as rapidly as the population is growing. They are "laying up treasures on earth" faster than any other class in the community and at the expense of the whole community; and it is no wonder that their clutch on the "things of this world" and their opposition to any check on their graft prove them amenable to the saying: "Where thy treasure is, there will thy heart be also." When an organization so rapidly absorbs the wealth of the nation it cannot resent the imputation that acquiring wealth is its chief concern.

At the assumed rate of taxation (\$1.50 per \$100), the money actually filched from the public treasury by the churches is at least \$22,500,000 a year; and this minimum calculation, far below the actual amount, is increasing swiftly from year to year. In all the talk of economy in taxation, and of seeking new sources of revenue, when will our "statesmen" have the intelligence to stop this frightful leak? The churches owe the money, they can afford to pay, and they should be made to pay. Did they not set the satisfaction of selfish greed above moral and civic considerations, they would do their duty without compulsion. Since, however, they will do nothing for the community, except when they are forced to obey the people's will, the problem is only that of enlightening the public as to the manner and degree in which it is robbed. If legislatures cannot be found with moral courage to withstand the threats of the church lobby, and with sense to penetrate the sophistries of the hired lawyers arguing in behalf of the church's demands, a counter force must be provided in an enlightened public sentiment so strong that the politician will find his political future dependent on his deafness to the ecclesiastical sirens and his support of full justice to the taxpaying citizens as against the pious harpies now permitted to prey upon them.

To enter upon the figures for each of the different states and for the principal cities would savor of iteration. In no case will analysis of the figures for any state or city negative the foregoing facts or conclusions. Those interested in pursuing the question of statistical detail may find food for study and reflection in the work of H. K. Carroll, LL.D., "Religious Forces in the United States," edition of 1912, pages 378-381 and 418-421. Dr. Carroll was in official charge of the department of churches in the census of 1890 and is a recognized authority on church statistics. Active in Methodist circles all his life, he may be trusted to resolve all doubts in favor of the church, and his testimony cannot be put aside by church apologists.

WEALTH INCREASES FASTER THAN CHURCHES.

Illustration of the looting of the public treasury by church exemption may be drawn from New York. In this state church property in 1890 was valued at \$140,123,008. In 1906, a period of fourteen years, it had risen to \$255,166,284. Here, as elsewhere in the country, Dr. Carroll points out ("Religious Forces" Introduction, p. 59) that the increase in church buildings comes nowhere near keeping pace with the increase in values. In the country as a whole the increase in values from 1890 to 1906 was 85.1 per cent., while the increase in church edifices was only 35.3 per cent. In New York, the increase in the number of buildings within the period given was only 7,942 to 9,193, or less than 16 per cent., as compared to the increase in value of more than 82 per cent. Even with this small increase of churches, it is notorious that more buildings exist than are needed or used. But taking the figures as they are, it is self-evident that for this huge increment of value the community gets nothing. Even the friendly Dr. Carroll is forced to admit this, and to draw the inevitable conclusion (Int., p. 60) that the increase results from more costly edifices and the "natural" increase in values, which can mean nothing but speculative land values. This removes the last faint pretext for exemption. Even supposing that the services rendered by the churches were indispensable to the community, it is palpable that the performance of such service draws upon only a fraction of the wealth possessed by these bodies. Out of the immense margin they could well afford to bear their honest share of civic burdens, and would not be compelled to curtail their beneficent activities in order to do so. Honest church taxation would merely prevent the storing up of superfluous wealth at the expense of the whole people.

Since the most valuable church property is concentrated in the cities, a glance at their statistics should not be omitted. Figures for 1890 are given by Dr. Carroll in the volume cited, pages 400-415. From these, it appears that in that year \$313,537,247 of the total previously given was situated in the 124 cities of the first, second and third class. The population of these cities amounted to 13,988,938 in 1890; that of the whole country to 62,622,250. Thus were the enormous profits from the exemption graft poured mainly into the swollen coffers of the city churches. While serving considerably less than one-fourth of the population, they had amassed nearly one-half of the property owned by all the churches of the country. The churches of New York city alone owned in the year stated property to the value of \$73,352,437, more than a tenth of all the

church property in the country, although then, as now, containing only about one-twentieth of the population. While no exact figures are at present available as to the value of church property in the metropolis to-day the amount cannot be much short of a quarter of a million dollars. In a printed brief presented to the Committee on Taxation on the New York Constitutional Convention, William D. Guthrie, retained as attorney for the Roman Catholic interests, estimates, according to figures as of May, 1914, the amount at \$170,445,725.* As his whole aim was to minimize the amount of exemptions this is certainly none too high a figure, and is probably much too low. Allowing it to stand, however, a comparison with the foregoing data will show that either New York churches are at a fearful rate growing richer and richer at the expense of the other churches of the country, or that the total of church property in the land has risen to the appalling figure of at least \$1,700,000,000.

** In 1913 an analysis of the official figures given in the City Record to show the amount of exempt property in New York City was made for The Truth Seeker. The exempted church property listed was appraised at \$244,-445,955.*

POPULATION AND PROFITS.

Taking the church population instead of the general population as, from some points of view, a fairer measure of the degree to which the city churches amass wealth at the expense of the country churches, we find that the total number of communicants in 1890 was 20,618,307 in the entire country. In the 124 cities of importance, the number was 5,302,018. It should further be remembered that the Roman Catholics are concentrated in the cities, about one-tenth of all the Catholics in the country being in the single city of New York; and that this sect does not keep honest records of its communicants, but practically forces all the children of nine years of age and above, born in Catholic families, to become communicants, and then on the basis of "once a Catholic, always a Catholic," counts them forever after in its doctored figures. Thus the hundreds of thousands of born Catholics who have turned Protestants are counted twice in making up religious statistics, once as Catholics and once as members of the denomination to which they have transferred their allegiance; while the ex-Catholics who have left the church altogether are still counted in to swell the total. Thus through accepting the crooked Roman Catholic statistics, the ostensible number of church members in the country is greatly overestimated by Dr. Carroll and others, while the proportion of Catholics to the whole number is likewise immensely exaggerated. Could we squeeze out the water from the religious statistics, it would be found that the actual percentage of genuine communicants in the cities is much less than one in four. Even from Dr. Carroll's figures, however, it is but little more. Thus a church member in one of the cities is a partner in twice the wealth of a church member in the country; and "where the treasure is, there will the heart be also." By the same census, the number of communicants in New York city was only 866,564, or less than one-twenty-third of the total, and this in spite of having much more than its share of persons dishonestly counted as Catholic "communicants." So, according to the system of church exemption, the rich New York churches, with less than one church member in every twenty-three in the country as a whole, have swept into their hands, by the method attributed by the author of the Proverbs to the daughters of the horseleech, more than one-tenth of all the church wealth. No wonder they can afford to hire expensive counsel to appear before the state legislature and the Constitutional Convention to demand that they be left undisturbed in the profitable enterprise of impoverishing the community to provide more luxury for themselves.

PREPONDERANCE OF CITY PROPERTY.

A final comparison will prove even more startling than what has gone before. In 1890, the total number of church buildings in the country was 142,639; in the cities referred to, the number was 9,722; and in New York city it was 917. That is to say, 124 cities, with less than one-fourteenth the number of church buildings, possessed practically one-half of the church wealth; while the single city of New York, which absorbed more than one-tenth of the wealth, had less than one out of every 155 of the church buildings of the country! No wonder the churches of the large cities, and of New York in particular, howl bloody murder when asked to part with some of their popular graft and pay their debts! To them, at least, Christianity is no longer a religion for the poor and disinherited of earth, but the special enjoyment of idle wealth and heartless vanity.

What New York lacks in number of churches to the population, it makes up in the luxurious elegance of those it does possess. Its houses of worship are magnificent religious clubs for worship on the *de luxe* plan. What the poor, wandering Nazarene, if any credence is to be placed in the story of his life, would have said to this cynical burlesque of his teachings, may be left to the imagination. Were there any honest excuse for asking the state to bear part of the burdens of the church, it would apply in a tenfold degree to the struggling country churches, which form a much more organic life of the community than do the city ones, and may much more plausibly be credited with genuine and community-wide social service. As has been seen, however, tax exemption going in the main to multiply the superfluous wealth of the city churches, does next to nothing for them.

THE RICH AGAINST THE POOR.

In addition to all the other unanswerable objections to the exemption system, it is thus irrepealably convicted of a systematic discrimination in favor of the rich as against the poor. This, in a nutshell, is the spirit of present-day Christianity. The plethoric churches of the cities are the main foes of economic honesty. It is they, rather than the country churches, which, feeling expensive lawyers and maintaining elaborate lobbies at our state capitals, menace our politicians with ruin and bring all forms of pressure to bear to terrorize our legislatures, in order to prevent the withdrawal of the special privilege that heaps up in their hands the earnings wrenched from others by legal favoritism; and in all this they are not seeking to protect their existence against threatened destruction, nor to keep themselves from being crippled in their legitimate work, but to add more millions to the superfluous treasure they have already extorted from the people, and to cater to the decadent demand for extravagant display. Isolated instances of churches engaged in serious attempts to grapple with the larger social needs prove nothing to the purpose. Such churches need no graft to win the cooperation of devoted workers and benefactors. If they join in the cry for exemption, it is because they are made catspaws by the parasitic churches, and have not enough faith in righteousness to shun the

practice of doing evil that good may come.

In order that the issue might be made as clear as possible, the discussion has been confined directly to churches and church property. Of the property of religious and semi-religious bodies other than churches, and of the educational, hospital, philanthropic, reformatory and other institutions controlled by religious bodies and exempt from taxation—although in many cases making their ostensible activities a cover for sectarian proselytism, and in all cases using their otherwise excellent work as a means of advertising their sects—little has been said. The reasons against exemption of church property apply largely, if not fully, to these as well, although they have at least certain specious grounds for favor which the churches cannot show. It cannot be doubted, at least, that the more completely society, in city, state and nation, performs all its collective functions directly, rather than through the medium of any semi-private institution partly withdrawn from its direct supervision and control, the better. If some compromise is found necessary, it should be looked upon only as a temporary expedient, and not as a permanent policy.

The evils attendant upon subsidizing any form of sectarian institution, whatever its social services, are too great to be ignored. Yet, making the largest possible concessions to these bodies, such grounds of expediency as may at present be held to justify their exemption from taxation cannot legitimately be extended to the churches, whose mission is in no way allied to any function of organized society.

The taxation of church property is demanded by every consideration of sound public policy, common sense, democracy and justice. In the day when these principles are heeded, the people will come into their own.

The matter in this pamphlet is an expansion of the argument made by the author, June 1, 1915, at a hearing held in the Senate Chamber at Albany, New York, before the Committee on Taxation of the Constitutional Convention, in support of an amendment offered by James L. Nixon of Buffalo, to abolish all exemptions of church property from taxation.

*** END OF THE PROJECT GUTENBERG EBOOK EXEMPTING THE CHURCHES ***

Updated editions will replace the previous one—the old editions will be renamed.

Creating the works from print editions not protected by U.S. copyright law means that no one owns a United States copyright in these works, so the Foundation (and you!) can copy and distribute it in the United States without permission and without paying copyright royalties. Special rules, set forth in the General Terms of Use part of this license, apply to copying and distributing Project Gutenberg™ electronic works to protect the PROJECT GUTENBERG™ concept and trademark. Project Gutenberg is a registered trademark, and may not be used if you charge for an eBook, except by following the terms of the trademark license, including paying royalties for use of the Project Gutenberg trademark. If you do not charge anything for copies of this eBook, complying with the trademark license is very easy. You may use this eBook for nearly any purpose such as creation of derivative works, reports, performances and research. Project Gutenberg eBooks may be modified and printed and given away—you may do practically ANYTHING in the United States with eBooks not protected by U.S. copyright law. Redistribution is subject to the trademark license, especially commercial redistribution.

START: FULL LICENSE
THE FULL PROJECT GUTENBERG LICENSE
PLEASE READ THIS BEFORE YOU DISTRIBUTE OR USE THIS WORK

To protect the Project Gutenberg™ mission of promoting the free distribution of electronic works, by using or distributing this work (or any other work associated in any way with the phrase “Project Gutenberg”), you agree to comply with all the terms of the Full Project Gutenberg™ License available with this file or online at www.gutenberg.org/license.

Section 1. General Terms of Use and Redistributing Project Gutenberg™ electronic works

1.A. By reading or using any part of this Project Gutenberg™ electronic work, you indicate that you have read, understand, agree to and accept all the terms of this license and intellectual property (trademark/copyright) agreement. If you do not agree to abide by all the terms of this agreement, you must cease using and return or destroy all copies of Project Gutenberg™ electronic works in your possession. If you paid a fee for obtaining a copy of or access to a Project Gutenberg™ electronic work and you do not agree to be bound by the terms of this agreement, you may obtain a refund from the person or entity to whom you paid the fee as set forth in paragraph 1.E.8.

1.B. “Project Gutenberg” is a registered trademark. It may only be used on or associated in any way with an electronic work by people who agree to be bound by the terms of this agreement. There are a few things that you can do with most Project Gutenberg™ electronic works even without complying with the full terms of this agreement. See paragraph 1.C below. There are a lot of things you can do with Project Gutenberg™ electronic works if you follow the terms of this agreement and help preserve free future access to Project Gutenberg™ electronic works. See paragraph 1.E below.

1.C. The Project Gutenberg Literary Archive Foundation (“the Foundation” or PGLAF), owns a compilation copyright in the collection of Project Gutenberg™ electronic works. Nearly all the individual works in the collection are in the public domain in the United States. If an individual work is unprotected by copyright law in the United States and you are located in the United States, we do not claim a right to prevent you from copying, distributing, performing, displaying or creating derivative works based on the work as long as all references to Project Gutenberg are removed. Of course, we hope that you will support the Project Gutenberg™ mission of promoting free access to electronic works by freely sharing Project Gutenberg™ works in compliance with the terms of this agreement for keeping the Project Gutenberg™ name associated with the work. You can easily comply with the terms of this agreement by keeping this work in the same format with its attached full Project Gutenberg™ License when you share it without charge with others.

1.D. The copyright laws of the place where you are located also govern what you can do with this work. Copyright laws in most countries are in a constant state of change. If you are outside the United States, check the laws of your country in addition to the terms of this agreement before downloading, copying, displaying, performing, distributing or creating derivative works based on this work or any other Project Gutenberg™ work. The Foundation makes no representations concerning the copyright status of any work in any country other than the United States.

1.E. Unless you have removed all references to Project Gutenberg:

1.E.1. The following sentence, with active links to, or other immediate access to, the full Project Gutenberg™ License must appear prominently whenever any copy of a Project Gutenberg™ work (any work on which the phrase “Project Gutenberg” appears, or with which the phrase “Project Gutenberg” is associated) is accessed, displayed, performed, viewed, copied or distributed:

This eBook is for the use of anyone anywhere in the United States and most other parts of the world at no cost and with almost no restrictions whatsoever. You may copy it, give it away or re-use it under the terms of the Project Gutenberg License included with this eBook or online at www.gutenberg.org. If you are not located in the United States, you will have to check the laws of the country where you are located before using this eBook.

1.E.2. If an individual Project Gutenberg™ electronic work is derived from texts not protected by U.S. copyright law (does not contain a notice indicating that it is posted with permission of the copyright holder), the work can be copied and distributed to anyone in the United States without paying any fees or charges. If you are redistributing or providing access to a work with the phrase “Project Gutenberg” associated with or appearing on the work, you must comply either with the requirements of paragraphs 1.E.1 through 1.E.7 or obtain permission for the use of the work and the Project Gutenberg™ trademark as set forth in paragraphs 1.E.8 or 1.E.9.

1.E.3. If an individual Project Gutenberg™ electronic work is posted with the permission of the copyright holder, your use and distribution must comply with both paragraphs 1.E.1 through 1.E.7 and any additional terms imposed by the copyright holder. Additional terms will be linked to the Project Gutenberg™ License for all works posted with the permission of the copyright holder found at the beginning of this work.

1.E.4. Do not unlink or detach or remove the full Project Gutenberg™ License terms from this work, or any files containing a part of this work or any other work associated with Project Gutenberg™.

1.E.5. Do not copy, display, perform, distribute or redistribute this electronic work, or any part of this electronic work, without prominently displaying the sentence set forth in paragraph 1.E.1 with active links or immediate access to the full terms of the Project Gutenberg™ License.

1.E.6. You may convert to and distribute this work in any binary, compressed, marked up, nonproprietary or proprietary form, including any word processing or hypertext form. However, if you provide access to or distribute copies of a Project Gutenberg™ work in a format other than “Plain Vanilla ASCII” or other format used in the official version posted on the official Project Gutenberg™ website (www.gutenberg.org), you must, at no additional cost, fee or expense to the user, provide a copy, a means of exporting a copy, or a means of obtaining a copy upon request, of the work in its original “Plain Vanilla ASCII” or other form. Any alternate format must include the full Project Gutenberg™ License as specified in paragraph 1.E.1.

1.E.7. Do not charge a fee for access to, viewing, displaying, performing, copying or distributing any Project Gutenberg™ works unless you comply with paragraph 1.E.8 or 1.E.9.

1.E.8. You may charge a reasonable fee for copies of or providing access to or distributing Project Gutenberg™ electronic works provided that:

- You pay a royalty fee of 20% of the gross profits you derive from the use of Project Gutenberg™ works calculated using the method you already use to calculate your applicable taxes. The fee is owed to the owner of the Project Gutenberg™ trademark, but he has agreed to donate royalties under this paragraph to the Project Gutenberg Literary Archive Foundation. Royalty payments must be paid within 60 days following each date on which you prepare (or are legally required to prepare) your periodic tax returns. Royalty payments should be clearly marked as such and sent to the Project Gutenberg Literary Archive Foundation at the address specified in Section 4, “Information about donations to the Project Gutenberg

Literary Archive Foundation.”

- You provide a full refund of any money paid by a user who notifies you in writing (or by e-mail) within 30 days of receipt that s/he does not agree to the terms of the full Project Gutenberg™ License. You must require such a user to return or destroy all copies of the works possessed in a physical medium and discontinue all use of and all access to other copies of Project Gutenberg™ works.
- You provide, in accordance with paragraph 1.F.3, a full refund of any money paid for a work or a replacement copy, if a defect in the electronic work is discovered and reported to you within 90 days of receipt of the work.
- You comply with all other terms of this agreement for free distribution of Project Gutenberg™ works.

1.E.9. If you wish to charge a fee or distribute a Project Gutenberg™ electronic work or group of works on different terms than are set forth in this agreement, you must obtain permission in writing from the Project Gutenberg Literary Archive Foundation, the manager of the Project Gutenberg™ trademark. Contact the Foundation as set forth in Section 3 below.

1.F.

1.F.1. Project Gutenberg volunteers and employees expend considerable effort to identify, do copyright research on, transcribe and proofread works not protected by U.S. copyright law in creating the Project Gutenberg™ collection. Despite these efforts, Project Gutenberg™ electronic works, and the medium on which they may be stored, may contain “Defects,” such as, but not limited to, incomplete, inaccurate or corrupt data, transcription errors, a copyright or other intellectual property infringement, a defective or damaged disk or other medium, a computer virus, or computer codes that damage or cannot be read by your equipment.

1.F.2. LIMITED WARRANTY, DISCLAIMER OF DAMAGES - Except for the “Right of Replacement or Refund” described in paragraph 1.F.3, the Project Gutenberg Literary Archive Foundation, the owner of the Project Gutenberg™ trademark, and any other party distributing a Project Gutenberg™ electronic work under this agreement, disclaim all liability to you for damages, costs and expenses, including legal fees. YOU AGREE THAT YOU HAVE NO REMEDIES FOR NEGLIGENCE, STRICT LIABILITY, BREACH OF WARRANTY OR BREACH OF CONTRACT EXCEPT THOSE PROVIDED IN PARAGRAPH 1.F.3. YOU AGREE THAT THE FOUNDATION, THE TRADEMARK OWNER, AND ANY DISTRIBUTOR UNDER THIS AGREEMENT WILL NOT BE LIABLE TO YOU FOR ACTUAL, DIRECT, INDIRECT, CONSEQUENTIAL, PUNITIVE OR INCIDENTAL DAMAGES EVEN IF YOU GIVE NOTICE OF THE POSSIBILITY OF SUCH DAMAGE.

1.F.3. LIMITED RIGHT OF REPLACEMENT OR REFUND - If you discover a defect in this electronic work within 90 days of receiving it, you can receive a refund of the money (if any) you paid for it by sending a written explanation to the person you received the work from. If you received the work on a physical medium, you must return the medium with your written explanation. The person or entity that provided you with the defective work may elect to provide a replacement copy in lieu of a refund. If you received the work electronically, the person or entity providing it to you may choose to give you a second opportunity to receive the work electronically in lieu of a refund. If the second copy is also defective, you may demand a refund in writing without further opportunities to fix the problem.

1.F.4. Except for the limited right of replacement or refund set forth in paragraph 1.F.3, this work is provided to you ‘AS-IS’, WITH NO OTHER WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO WARRANTIES OF MERCHANTABILITY OR FITNESS FOR ANY PURPOSE.

1.F.5. Some states do not allow disclaimers of certain implied warranties or the exclusion or limitation of certain types of damages. If any disclaimer or limitation set forth in this agreement violates the law of the state applicable to this agreement, the agreement shall be interpreted to make the maximum disclaimer or limitation permitted by the applicable state law. The invalidity or unenforceability of any provision of this agreement shall not void the remaining provisions.

1.F.6. INDEMNITY - You agree to indemnify and hold the Foundation, the trademark owner, any agent or employee of the Foundation, anyone providing copies of Project Gutenberg™ electronic works in accordance with this agreement, and any volunteers associated with the production, promotion and distribution of Project Gutenberg™ electronic works, harmless from all liability, costs and expenses, including legal fees, that arise directly or indirectly from any of the following which you do or cause to occur: (a) distribution of this or any Project Gutenberg™ work, (b) alteration, modification, or additions or deletions to any Project Gutenberg™ work, and (c) any Defect you cause.

Section 2. Information about the Mission of Project Gutenberg™

Project Gutenberg™ is synonymous with the free distribution of electronic works in formats readable by the widest variety of computers including obsolete, old, middle-aged and new computers. It exists because of the efforts of hundreds of volunteers and donations from people in all walks of life.

Volunteers and financial support to provide volunteers with the assistance they need are critical to reaching Project Gutenberg™’s goals and ensuring that the Project Gutenberg™ collection will remain freely available for generations to come. In 2001, the Project Gutenberg Literary Archive Foundation was

created to provide a secure and permanent future for Project Gutenberg™ and future generations. To learn more about the Project Gutenberg Literary Archive Foundation and how your efforts and donations can help, see Sections 3 and 4 and the Foundation information page at www.gutenberg.org.

Section 3. Information about the Project Gutenberg Literary Archive Foundation

The Project Gutenberg Literary Archive Foundation is a non-profit 501(c)(3) educational corporation organized under the laws of the state of Mississippi and granted tax exempt status by the Internal Revenue Service. The Foundation's EIN or federal tax identification number is 64-6221541. Contributions to the Project Gutenberg Literary Archive Foundation are tax deductible to the full extent permitted by U.S. federal laws and your state's laws.

The Foundation's business office is located at 809 North 1500 West, Salt Lake City, UT 84116, (801) 596-1887. Email contact links and up to date contact information can be found at the Foundation's website and official page at www.gutenberg.org/contact

Section 4. Information about Donations to the Project Gutenberg Literary Archive Foundation

Project Gutenberg™ depends upon and cannot survive without widespread public support and donations to carry out its mission of increasing the number of public domain and licensed works that can be freely distributed in machine-readable form accessible by the widest array of equipment including outdated equipment. Many small donations (\$1 to \$5,000) are particularly important to maintaining tax exempt status with the IRS.

The Foundation is committed to complying with the laws regulating charities and charitable donations in all 50 states of the United States. Compliance requirements are not uniform and it takes a considerable effort, much paperwork and many fees to meet and keep up with these requirements. We do not solicit donations in locations where we have not received written confirmation of compliance. To SEND DONATIONS or determine the status of compliance for any particular state visit www.gutenberg.org/donate.

While we cannot and do not solicit contributions from states where we have not met the solicitation requirements, we know of no prohibition against accepting unsolicited donations from donors in such states who approach us with offers to donate.

International donations are gratefully accepted, but we cannot make any statements concerning tax treatment of donations received from outside the United States. U.S. laws alone swamp our small staff.

Please check the Project Gutenberg web pages for current donation methods and addresses. Donations are accepted in a number of other ways including checks, online payments and credit card donations. To donate, please visit: www.gutenberg.org/donate

Section 5. General Information About Project Gutenberg™ electronic works

Professor Michael S. Hart was the originator of the Project Gutenberg™ concept of a library of electronic works that could be freely shared with anyone. For forty years, he produced and distributed Project Gutenberg™ eBooks with only a loose network of volunteer support.

Project Gutenberg™ eBooks are often created from several printed editions, all of which are confirmed as not protected by copyright in the U.S. unless a copyright notice is included. Thus, we do not necessarily keep eBooks in compliance with any particular paper edition.

Most people start at our website which has the main PG search facility: www.gutenberg.org.

This website includes information about Project Gutenberg™, including how to make donations to the Project Gutenberg Literary Archive Foundation, how to help produce our new eBooks, and how to subscribe to our email newsletter to hear about new eBooks.