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ART. I.—PRESBYTERIANISM AND THE PEOPLE.

By Prof. E. D. MORRIS, D.D., Lane Theological Seminary.

AMONG the productions which have secured to the name of Albert Barnes a permanent place in Presbyterian literature, prominence might well be given to his brief treatise on the *Affinities of Presbyterianism*. First delivered as an address before the Presbyterian Historical Society, then published by request in one of our denominational reviews, and afterward issued by the Publication Committee as a tract for the times, this admirable treatise has been read by hundreds of ministers and thoughtful laymen in different sections of the country, and has done much both to shape the popular conceptions of Presbyterianism, and to give tone and quality to our denominational life. With no trace of sectarian partisanship, and without excessive partiality for the type of polity and of doctrine which it commends, this tract defines most happily the marked relationship or affiliations between Presbyterianism on one side, and certain types of mind, certain forms of culture, certain stages and tendencies in society, on the other. Presbyterianism has rarely seen in such brief compass so exact, comprehensive, just, exquisite a portraiture of itself as it is, or so wise and inspiring a delineation of what it ought to be, as one of the main forms of Protestantism, and one of the foremost regenerative forms in modern life.

But while the existence of such special affinities is to be recognized, and while such specific incentive and stimulation are gratefully to be accepted, may it not be wise to inquire whether this view, when carried into practice, does not involve some seri-

pression in two of our largest missions, the church may soon provide for the instruction of her sons in what has been happily termed "Evangelistic Theology." The questions raised and answered, with whatever success, in this paper, will perhaps show to our readers that the subject is not altogether barren. The Professor in such a department would, if we mistake not, soon find that he had something more on his hands than the discussion of effete mythologies and heathen philosophies, that principles and laws were to be fixed, which should touch for lasting good or evil the very foundations of the house of God in many a heathen land.

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#### ART. VIII.—TAXATION OF CHURCHES, COLLEGES AND CHARITABLE INSTITUTIONS.

By LYMAN H. ATWATER, LL.D., Princeton, New Jersey.

It has been the settled policy of the people of this country, on the one hand to avoid all union of church and state, in the sense of supporting any form of religion from the public treasury, or of giving special immunities or privileges to any religious denomination; and, on the other, to exempt from the burden of taxation the property of institutions founded, endowed and supported by private benevolence for the public good, which, so far from increasing, operate in various ways to lessen the taxation of other property. This includes churches, colleges, incorporated schools and academies, not of private ownership, also hospitals, reformatories and other charitable institutions originating in, and partly or wholly dependent on, private benevolence.

There is now, however, a strong movement to subject these institutions to the average taxation of other property. It reveals itself in our halls of legislation, and in the projects for new state constitutions. The State of Pennsylvania has adopted a new constitution by a large majority which subjects such property to taxation unless released by a two-thirds vote of the Legislature. It is, however, believed that the people of the State, are, by a large majority, opposed to this feature of their new constitution, which, nevertheless, they voted for, in order to secure the other safeguards incorporated in the instrument, against the corruptions of rings, legislatures, railroads, and other monopolies; and that they will avail themselves of the power to render it inoperative by a two-thirds vote. If we are not misinformed, some politicians in the

legislature meditate teaching them the danger of this constitution, by refusing a two-thirds vote for exemption of such property, in order to render the whole instrument unpopular, and thus secure the repeal of what strangles the corruption on which they have fattened. We presume the good people of the state will take care of that.

The Constitutional Commission of New Jersey have even gone to a greater extreme, and proposed an article of an amended Constitution which forever renders impossible the exemption of such property. When it came to the Senate, however, this provision was stricken out, having only a single vote in its favor. Its extravagance killed it. The subject is also under investigation and discussion in the Legislature of Massachusetts. Some of our prominent religious journals are also faintly, others strongly, supporting the project. The general principles which have hitherto procured this exemption from taxation of this description of property are the following, and, with due limitations, they appear to us of lasting force and validity.

1. The property concerned consists of benefactions of private individuals for the public good, including the more perfect accomplishment of objects essential to the public welfare, for which the state now imposes onerous taxes on her citizens. That hospitals, reformatories and analogous institutions are of this character cannot be denied. They simply do more perfectly without expense to the state, what the state must do herself, as best she may, so far as it is left undone by private charity. So far as churches are concerned, they undeniably promote that public intelligence, conscientiousness, and moral purity, without which society would utterly perish in its own corruption, and democratic government "of the people, by the people, for the people," would be impossible. Aside of all sectarian tenets or forms of Christianity promoted by our different church organizations, the common residuum of intelligence and virtue which they impart to the people as a whole, is immeasurably more valuable to society, and productive of good citizens, than all other educational agencies could be without them. The state now taxes her citizens heavily for common schools. It may safely be said, that Christianity contributes far more to promote good citizenship, and fit men for their political and social duties, than any common schools can do without it. The same is true of colleges, which are so essential to train up competent teachers, professional advisers, guides, discoverers and inventors, without which all other educational agencies must decline, and society itself become stagnant and retrogressive. This is so obviously true, that many states have not only granted these institutions exemption from taxation, but have endowed them in whole or in part. Is it not the least favor which any state can bestow, to ex-

empt from the burden of taxation public educational institutions, thus endowed and furnished for their work by private munificence? And will not such taxation greatly discourage such munificence to sustain all the foregoing objects, so indispensable to public and social welfare?

2. The exemption of these institutions from taxation lightens the burden of all other taxation. All charities to the helpless, diseased and distressed certainly relieve the public treasury as far as they go, first of the burden of sustaining these unfortunates, and then often in the way of fitting and enabling the disabled ones to support themselves. It cannot be denied that churches, through the influence of religion, greatly abate pauperism, and stimulate those virtues in society which at once augment the amount of taxable property, and the ability to bear taxation. The same is true of the influence of all educational institutions founded and furnished by private munificence. Not only so, but our colleges, seminaries, and academies are often largely endowed by inhabitants of other states. The great cities of the country have largely endowed the colleges and theological seminaries not only of their own, but of adjacent and distant states. This is eminently true of the great institutions of Connecticut and New Jersey. The effect of these seats of learning, is to bring around them a mass of taxable property in the hands of those who directly or indirectly get their livelihood from them far exceeding all that would exist without them. They also attract from other states students who give remunerative business and employment to considerable numbers of people. To tax them, therefore, is virtually to impose a penalty upon, and put a formidable hindrance in the way of, benefactions which really and largely mitigate the burden of state taxation. It is suicidal, and all the more so as we consider,

3. That the effect of our present rate of onerous taxation, if applied to churches, colleges and charitable institutions, would be always to cripple them, and to tax some of them out of being. Such would be the inevitable effect upon the various humanitarian institutions for the relief of physical maladies and privations. Few churches now raise or can raise sufficient funds to discharge other expenses, and leave an adequate support for their pastors. Most of them now come quite short of giving their ministers a fair maintenance. Many now pay salaries quite below the average wages of skilled labor, and too stinted to keep the minister above the very verge of starvation. And many of these also go to the very extreme of their ability, after all the subsidies afforded by Missionary and Sustentation Boards. They barely subsist now. The taxation of their property would crush some, cripple others, and constrain them still more to reduce the income of their ministers below the rate already insufficient for their highest usefulness. Many church

edifices, the construction of which taxed the means and liberality of the congregations worshipping in them, are still burdened with debts, which must crush them if still further weighed down by onerous taxation. The effect of it therefore must be every way disastrous, in depressing and enfeebling the beneficent influence of Christianity and its ministers over the people. The same is true of colleges. In fact there are few of them which would not be obliged to reduce their apparatus and facilities of instruction from one-fourth to one-third. This is owing to the double effect of the great recent increase in the rate of taxation, and the amount of property, the gifts of the benevolent, held by these institutions which yield no income towards defraying expenses. Many gifts of this kind have been sought and conferred, on the faith of their exemption from taxation, which if subjected to it, will prove burdens, sometimes grievous to be borne. They are such as costly buildings, prizes, fellowships, bursaries, funds in aid of indigent students, which yield no mite of income towards necessary current expenses, while the necessary cost of their maintenance often augments these very expenses. To tax them is to tax benefactors for their benefactions, and colleges for the privilege of acting as trustees for their safe keeping and destination according to the condition prescribed by the donor. There are many colleges and educational institutions that would thus be taxed out of being, so little would be the income left them for instruction and other purposes. The strongest would be seriously crippled. We have in our eye colleges that have been before the view of the public as recipients of unparalleled donations, which have nevertheless come in such a form, that the whole income from them free for application to the ordinary and necessary expenses of the college, would scarcely defray the taxation on the whole amount of them, if laid at the ordinary rate. Surely the policy proposed must greatly impair the usefulness of such donations in the past, and discourage them for the future. It must work evil and evil only.

4. We must not forget that those who build churches, besides paying their full share of taxes on their private property, must also tax themselves constantly in order to sustain and give effect to these benefactions for the public good. In order to render them effectual they must, aside of all civil taxation, pay quadruple tribute upon them.

It is now in place to consider the reasons urged in behalf of this new policy of taxing public charities.

The prime moving cause is undoubtedly the tendency to enormous accumulations of property by the Romish hierarchy, and the immense advantage which they gain by its exemption from taxation. But even admitting this evil in its fullest force, it is no reason for crippling or

destroying the only effective Protestant agencies and institutions that can counter-work and neutralize them. But the true answer is, that such restrictions and limitations should be laid around this non-taxation of church and like property, as to ward off this peril. These limitations are :

1. Nothing should be exempted from taxation which, as to its use, income and profits, is not wholly devoted to the purposes of the church or institution which holds it. All property beyond this, such as lands, held for future sale, and speculative advance, but not for the strict uses of the institution, should bear its share of that taxation which provides this increase of value. So also of buildings not held for the *direct* uses of the institution, but rented for income. For although this income be applied to the expenses of the institution, yet it is on a different footing from those buildings which are appropriated directly to the uses of the institution, and yield no direct income even for their own repairs, such as lecture halls, professors' houses, chapels, apparatus, to which may be added dormitories, which, although usually yielding some rental are yet so essentially of a charitable nature, that they seldom yield over three per cent. net on their cost; and at the best, so far as we are advised, rarely yield enough, never more than enough, to keep the buildings and grounds of the institution in repair. But with respect to real-estate investments simply for income, we see no reason why they should not bear their equal proportion of those taxes for protection and public improvement which contribute to make them productive of such income. And without such a proviso, the non-taxable privilege might be stretched to great abuse and injustice. Such a privilege in the case of wealthy ecclesiastical corporations owning much of the productive real-estate of towns, villages, or cities, might become highly oppressive to the other tax-payers. No reason appears for example why the great estates of Trinity, or the Collegiate Reformed Churches of New York City, or Old South, Boston, held in those cities as investments, and for income, instead of direct church uses, should not be taxed for their share of the public improvements which give them their productiveness, albeit the income of these is devoted to church uses. But with regard to investments, not in land but in *securities*, whose income is devoted to the *direct* uses of the institutions in question, a different principle obtains. These are not affected or enhanced in value by the taxation of the municipality in which they are located. They cost that municipality nothing. The only direct financial effect of their being given to any charitable, educational or religious institutions for its uses, is to cause the expenditure of their income in the community in which such institutions are situated—so far as it goes, a financial benefit to them, and that only.

Why then should they or their donors be taxed for the simple beneficent office of bringing this amount of money annually into the community, and this only? Why should securities given by people of New York and Philadelphia, mostly kept in Safe Deposit Companies of those cities, to endow Princeton, Rutgers, Drew Seminary, La Fayette, Yale, Union, Hamilton, etc., and affecting the towns in which these institutions are, only as their income is spent and circulated there in furtherance of high public objects, pay a tribute for rendering this service? No claim could be more groundless and preposterous.

Instead of finding the basis of limitation of non-taxable property of the institutions in question, in its application to the strict public and charitable uses of such institutions, as already indicated, some would find it in limiting the amount of property held by them, in lands, securities, or incomes, one or all of them. Thus the present law of New Jersey limits the land exemption of literary institutions to five acres, and this to be directly devoted to the uses of the institution, any buildings on it which are rented, being still subjected to tax. The objection to this is that it is arbitrary, and of very different bearing and effect upon institutions in city or country. Five acres in Newark or New York would probably be of greater value than any such institutions could wisely or well devote to its proper uses. All the modes of life and plans of dwellings, are predicated upon a compact mode of building, which utilizes for this purpose all available space. On the other hand, some of the chief advantages of a rural site, *inter alia*, which offset and often more than offset the distinctive advantages of cities, are the command of ample space for such a distribution of buildings as best accommodates the various departments of instruction classical and scientific; affords scope for observation and experiments, optical, astronomical, chemical, botanical, &c.; also for proper sanitary conditions of light, ventilation, drainage, for dormitories and public rooms. Here the crowding of buildings should be avoided, if we would not lose a chief advantage of a rural site. Not only so, but the fullest sanitary advantages require generous play-grounds. Altogether, the strict uses of a college in the country are more likely to require fifty acres than five. The proper criterion, therefore, is not a certain number of acres, but the amount needed for and devoted to the uses of the institution.

The same is true of the amount of securities and income. An endowment of half a million might be a superabundance for an academy, and far below the necessities of a great college or university, which, besides the support of a large corps of professors, may use more than the income of the above sum in prizes, fellowships, bursaries, and special aid to the indigent. The charters granted in New Jersey to literary institutions limit

the amount of their annual income from their property, and thus control both principal and income. Hence arises the necessity of procuring from the Legislature, from time to time, liberty to increase this amount, as these institutions expand, and the value of money decreases. But the principle which is the only safe guide through all the contingencies and shifting conditions of the subject is, that their non-taxable property should be that, and that only, which is needed for and devoted to, the strict and proper uses of the institution. Nor do we ask the extension of the non-taxable privilege, to that class of assessments which are for betterments, or direct improvements of the property assessed, such as the pavements, streets, sewers, &c., directly in front of them. These stand on a different footing from general taxes. Being direct betterments of the property itself, they should be assessed on that property, and not on the property of others. A decision has, we are informed, been recently rendered by the highest court in New Jersey, to the effect that the law exempting this description of property from taxation, does not reach assessments for these betterments.

The only other objections to the foregoing view, are founded on the alleged bearing of it upon the union of church and state, and the discrimination it implies in favor of Christianity as against skepticism and atheism. But this is more specious than substantial, and applies chiefly to the exemption of churches.

It is claimed that those who favor national churches, and their support by general taxation from the public treasury, use the same argument that we employ in favor of exempting churches from taxation, viz., that such churches contribute to the enlightenment and moral elevation of the people, and their consequent fitness for the duties of citizenship, and hence to industrial thrift, and public wealth. But here, as in much of the reasoning from resemblance or analogy, the argument is inconclusive, because the resemblance fails at the crucial point.

1. There can be no national church, without compelling all dissenters from it, that is members of other denominations, to pay taxes for a religion which they do not approve, while they are still burdened with the support of their own churches. This offends the right of conscience. Again, the church which is thus supported by the state is liable to be so secularized by the union, as to do less toward elevating the public mind and conscience than dissenters who voluntarily assume heavy burdens for conscience sake.
2. The exemption from taxation is a negative boon, granted, like protection itself, equally to all Christian bodies, without compelling any to make contributions for the support of others. And it is, as we have shown, a boon conferred for many times its value received by the state, even in its strictly economic bearings, and its

effects upon taxation itself—a mere omission to burden and fetter benevolence in its gifts to do more perfectly the work of education for which the state now lays onerous taxes on its own citizens. This work pertains not to the differences between, but what is the common influence of, all the Christian denominations.

But it is said that, even so, the state shows partiality to religious principles and Christian institutions as against their antagonists, the infidels and atheists, the pagans and Moslems, the blasphemers and the profane, the intemperate and licentious, free-thinkers and free-lovers. We grant it. We earnestly insist upon it. Nay, when the nation takes the contrary ground, it commits suicide. Its moral death will bring in the dry rot of political death, or reason, revelation, morality and history are a stupendous lie.

It is true that we are a Christian nation, not as we ought to be, or as it is our highest concern to be, but still Christian a thousand times over, as contrasted with being anti-Christian, pagan, or infidel. We are such in the formative influences of our origin, history, traditions, institutions, in the whole drift and current of our social and national life. The vast majority of all who profess any religion, or religious convictions, avow their belief in Christianity, whether they exemplify it or not. Wherever there must be any choice between Christianity and heathenism or infidelity in our legislation, as in regard to the oath, the Lord's day, the sanctity of marriage, the repression of polygamy, licentiousness, profaneness, intemperance, adherence to truth, fidelity, justice, honesty, the legislation, though often short of what it ought to be, is nevertheless all on one side. The claim of heathens, Jews, Seventh-day Baptists, infidels, atheists, and debauchees that such legislation interferes with their conscientious scruples is not and cannot be regarded for a moment. If a man claims that his rights of conscience are invaded by a legal prohibition to sell obscene books, or practice free concubinage, do we listen to him? The truth is, we must take a stand somewhere. What! May the Chinese come and claim the abolition of all legislation or civil ordinances, not consistent with the teachings of Confucius? Maintain this who will. As for ourselves, while it is perfectly clear to us that no opinions on religion or morals are to be enforced on anybody, yet the sons of Belial have no right, and cannot be permitted without the grossest recreancy on our part, to compel our legislators to set at defiance the fundamental principles of truth and righteousness, morality and Christianity, in their legislation. Nor can they utterly ignore Revelation or God's commands therein. If he has ordained the Sabbath they are bound to observe it, and not to compel others to desecrate it, whether they see any worldly advantages in such observance or not. National and legislative neutrality here is impossible.

We have conventions and organizations for the purpose of procuring the formal insertion of some more express recognition of God and Christ in our National Constitution. Whether expressly written in our fundamental organic law or not, it is written on the heart of the nation, and underlies and dominates its life, as will readily appear if we consider for a moment what that life is, and what it would be if Christianity were unknown, or its place had been occupied by heathenism or infidelity. Although it is no function of the state, as such, and *per se*, to teach religion, more than of a railway or insurance board, neither can man in any of these relations, or in any sphere whatsoever, public or private, associated or individual, ignore his relations and duties as a rational, immortal and accountable being, a subject of the King of Kings, and about to appear before the Judge of all the earth. He does not lose his manhood, his moral nature, or Christian responsibility, by becoming a voter, a legislator, or a magistrate. He cannot in any capacity abjure his humanity, his conscience, or his God. Nor can the nation, the body politic, trample down righteousness, justice or humanity, either in its relations to its own members, or to other nations. To do this avowedly would be to cast itself out alike from the restraints and protection of international law, and take rank with organized bands of outlaws and pirates.

The talk therefore of taxing Christian churches, in order to preserve national neutrality with respect to Christianity, as compared to atheism, infidelity, and heathenism, is wholly irrelevant. It is an argument which, if good for its purpose, is good for a great deal more. It cannot stop short of eradicating every vestige of Christianity and Christian morality from any form of national or state recognition; in short from de-christianizing the nation, and leaving it utterly to perish in its own corruption. It would extract the only salt that can save it.

Moreover, a discrimination as to the degree and objects of taxation, in view of the effects industrial, moral, and otherwise thence resulting, pervades our whole system. The discriminations in favor of savings banks and life insurance companies, against liquor shops and haunts of dissipation under our state laws; and the whole system of discriminating duties and taxes by our National Government, especially the heavy imposts laid upon tobacco, and distilled and fermented liquors, are in point, and conclusive against all objections on this score.

We leave the subject here, barely suggesting in conclusion that benefactions given for the public objects here contemplated under a system of laws freeing them from taxation, have been given under an implied promise by the state of such exemption which has often constituted a part of the consideration of the gift, without which in some instances it

would not have been made. A promise in substance is the voluntary awakening by the promisor of an expectation in the promisee, that some benefit will be conferred upon him. Have not the laws hitherto raised this expectation in donors to these great objects? And will not the taxation of much of this property be a virtual breach of faith? This deserves consideration.

Our remaining suggestion is, that the whole subject of taxation in this country has become so involved, confused and oppressive, under the chaotic legislation of the National and State governments, that it needs thorough discussion and revision on moral and economic grounds. We hope to return to the subject in due time.

We purposely omit the question of the Bible and religion in public schools, as aside of our main topic, and requiring too much space, while it is abundantly treated elsewhere. But we take the opportunity to say, that we have nowhere seen this subject more ably or justly presented than in a paper by Dr. R. W. Patterson of Chicago, published in the *Interior* of February 12, 1874.

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#### ART. IX.—THE DISENTOMBMENT OF TROY.\*

By REV. FREDERIC VINTON, A.M., Librarian of Princeton College.

When the newspapers informed us, two years ago, that excavations were taking place in the Troad, a smile of incredulity was the common effect. The genius of Homer has won its chief triumph in this—the romantic splendor of his narrative has led men to believe that the tale is all his own. At any rate, all traces of Troy had vanished from the region; and that seemed enough to confirm the impression produced by the poem itself. In our days, destructive criticism has gone farther still. Because the Sanscrit epics are seen to be mythological, “the tale of Troy divine” has been pronounced so too. The Trojan war, it has been said, was a battle of the spheres, or of the skies, “fought between the bright deities and the demons of the night,” the heroes of the Iliad having first fought their battles in the Vedas. Excavations in the Troad seemed, therefore, like an effort to dig up the Arabian Nights. No doubt Herr Schliemann had disinterred an ancient city; but one could scarce fail to do that, by shafting and trenching anywhere in classic ground. The true question to be asked was, what city? and to

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\* The information conveyed in this article is translated from an essay entitled “*Les fouilles faites en Troade*,” by Emile Burnouf, printed in the number for January, of the *Revue des Deux Mondes*.