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VOL. III, No. 6.

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BY

LAWSON PURDY

AND

JAMES F. MORTON, JR.

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CRITICISM

Our article, "The Great Fallacy" in the August number produced considerable comment, favorable and unfavorable. No one, however, attempted to answer the main contention that the Old Testament is generally considered to have been inspired in some way different from any other literature, and that there is insufficient evidence for that belief.

One minister cancelled his subscription with the comment "Please keep your infidel junk." An anonymous correspondent called us "Sonny" to indicate our ignorance. A minister subscribed, but claimed that our attitude towards the Bible showed a lack of sense of humor. Another minister admits that there are "Some texts difficult of satisfactory explanation," but adds that "Orthodoxy has repudiated literal and verbal inspiration." What a great step forward that would be—if a half dozen of the prominent sects did to that extent repudiate the Scriptures!

From Chicago we were informed that The Arbitrator was the best magazine in the country, and from Los Angeles came an opinion that this paper is the "best eye-opener ever published."

Several correspondents took us to task in a friendly way for representing Ezek. v, 10; Lev. xxvi, 29 etc. as commands of God; and they are right, but these passages indicate, do they not, that the authors believed they were recording remarks of God to man? To be fair, let each one decide for himself whether Deut. xiv, 21, for instance, is a com-

mand of God, and whether the context declares it so to be. The same minister who states that Jesus condemned the law of retaliation justifies the spoiling of the Egyptians: "The just God ordered a confiscation by the liberated Hebrews upon the tyrannical Egyptians." He evidently believes that this command was to be taken literally—ancient sabotage.

One of our most enthusiastic subscribers views the subject in this way: "It seems to me that you could do more effective work if you ceased to look for, and at, the totem poles so hard, and laid more emphasis on what change of thought has already taken place. The new movement that throws dogma to the winds, and takes God as Principle rather than as Person, and makes its own new church accordingly, is far larger and more significant in the evolutionary stream than that old back eddy of dogma-clinging Mr. Valiant-for-Truth is expending splendid strength on attacking a retreating foe."

A new subscriber writes: "The intention expressed in the article 'A Great Fallacy,' to bring each religion into harmony with every other by a process of elimination of untrue doctrines or rather unacceptable doctrines and thus bring general recognition for a true and universal religion sounds well but will not work. When that process of elimination is completed there would be no Christianity, and many of the other religions would also have perished from the earth." In our opinion that is a terrible admission of lack of confidence in God's world, as it is.

Our Defense.

We claim that we are less infidel than many of our critics. We have faith in the world. We are convinced that the world is a far better place than is generally supposed, and that most of the ills to which man is heir are due to ignorance and can be eliminated.

If all people thought as we do there would be no war, no poverty, no sectarian denominations, no drunkenness, no economic injustice, no class distinctions and fewer prisons. As we read this sentence over, it seems as if we were intolerably conceited, but a moment's thought will convince anyone that the adherence to such beliefs is an indictment that renders us liable to persecution—is an admission of guilt, for it has been considered extremely improper to be a pacifist, or to urge equalization of wealth, or to attack church doctrines, or accuse the courts, or to abolish classes or prisons.

Many who are opposed to existing evils are also opposed to anyone who attempts to eliminate them, often on the ground that other people will not be convinced by our arguments and we must therefore follow their methods and not attempt to reform human nature. Anyone who has perused our thirty issues must realize what a wicked paper we are, so the reader is certainly more moral than we. Therefore, if we, being evil, can have such ideals of perfection, our critics surely can and must have better ideals, and as most people are our critics, most people are better than we are, and, consequently, most people have beautiful ideals.

If, then, it is a high moral principle to abolish war, poverty and the rest of man-made evils, most of the world is for these reforms and it behooves everyone to come out openly in favor of the better way of living, and the thing is done.

With the acceptance of God as Principle rather than Person must come the search for the highest possible principles. When these are not found in our daily life processes whether in social, economic or religious relations the system must be changed. The true way of living, the practical way, the religious way will not be discovered if we cling to old dogma. We can not arrive at a proper conclusion if we continue to base our cosmogony upon incorrect premises.

For example; if we accept the generally published statement that the U. S. Steel Co. has been unusually liberal in its treatment of its employees who have no just cause for complaint, we can not reach a correct

settlement of the conflict between labor and capital. Therefore the exposure by the Inter-church World Movement is a constructive achievement.

Likewise, if we continue to praise the book of Genesis and acclaim it as the word of God, we start the construction of our religious belief with incorrect conceptions. God is described as Person; as having created the world in six days about 4004 B. C.; as having failed in his creation of man and as having condemned him after the Fall; as being in more direct communication with man in ancient times than now; as dictating conduct greatly inferior to the best morality in our own time.

These concepts derived from Genesis have nothing whatever to do with a future life. They merely represent the ideals of spiritually minded men of old who could not be expected to possess knowledge equal to that of modern philosophers. Think of the millions of people bound to superstitions in religion because of reliance upon the teachings of Genesis! To alter the public's estimation of the value of that book is a constructive and not a destructive act. With that change effected, the spiritually-minded may turn their attention to all the positive virtues which are supposed, but erroneously, to be derived from a study of the Hebrew Scriptures.

We have a greater love for humanity after renouncing orthodoxy. Truth appears more glorious. The future is brighter. Fear of God, and of hell and eternal torment is supplanted by confidence in the ability of each individual to do his bit in advancing spiritual evolution. Every new proposal for world betterment has added interest. Ethnic salvation becomes more important than individual immortality.

A Suggestion

Since the recent articles in the Arbitrator clearly show that the U. S. Government has been for years oppressing the yellow race, and that the State Government of California has done the same, why should not all fair-minded Americans use in this coming election all their voting strength to defeat all candidates who favor such oppression? Is it not plain that all persons who are not criminals have a natural right of free emigration all over the earth regardless either of National lines or of color?—Dr. Frank L. Poland.

EXEMPTION OF CHURCHES FROM TAXATION

By LAWSON PURDY

Formerly Pres't Dep't of Taxes and Assessments, City of New York.

It is a common opinion that the assessed value of church property is quite a large percentage of the total assessed value of real estate. In the City of New York church property constitutes about two per cent of the aggregate. The total assessed value of all real estate for 1919 including all real estate exempt from taxation was \$10,667,000,000. Of this church property constituted \$204,000,000. In fact, included in this exempt church property is some property that might not be classified in this way, but which for convenience the Tax Department includes under the same general heading. The heading given by the Tax Department is Churches, Synagogues, Monasteries, Convents, Mission and Parish Houses, Parochial Schools, Theological Seminaries, and Cemeteries located on church lots.

For a long time to come in this state it is probable that a discussion of the taxation of church property will be academic, for the number of persons interested in maintaining the exemption is undoubtedly far greater than the number who might be disposed to favor the taxation of such property if the question were submitted without any previous debate.

Church property has been exempt from taxation substantially since the beginning of Colonial Government. Our present condition is the result of following that policy through all these years. To make a sudden change in the policy would be regarded by many people as a great injustice to those who had given of their substance to endow churches with land and buildings, relying upon a continuance of the policy of exemption from taxation of such property.

In the main the law of New York providing for the exemption of real and personal property owned by religious corporations and exclusively used for religious purposes is a satisfactory expression of the average point of view of the community, does injustice to no one, and affords a reasonable financial advantage to institutions which serve the public in various ways. To all those who are interested in the religious teachings they are an advantage and they serve the public generally socially, mentally, and morally.

I have set forth in detail some of the reasons for my belief that the exemption as accorded by the law of New York is an asset to the persons who pay taxes and not a liability. Those only can complain upon whom a burden is imposed by such exemption. If it can be shown that no such burden is imposed it would seem that there can be no fair argument for any change of present policy.

The only persons who might be supposed to benefit by taxing church property are other owners of real estate. Even on the face of the present figures the effect upon the tax bills of other owners would be only about two cents on the dollar. Such an effect in dollars and cents could last only a very brief time. The taxable value of church property would begin to shrink immediately and the indirect effect would be adverse to the value of a large area of the City of New York.

There are certain aspects of this question that usually are overlooked by persons unfamiliar with the value of real estate and the conditions which tend to increase or decrease its value. There are practical difficulties in the way of taxing church property under existing law which would not be thought of by most persons considering the subject.

Let us consider, first, some of the practical difficulties.

The law of this state for the assessment of real estate requires that it shall be assessed at its "full value." The Charter of the City of New York prescribes that it shall be assessed for the sum for which such property under ordinary circumstances would sell. The courts have said that "market value" is the determining consideration. It is true that in the case of peculiar property like a railroad the court has said that market value may be impossible of determination and resort may be had to the cost of reproduction as evidence of market value. Some few church buildings may have market value but who can say that there would be any buyers if most of the churches were put up for sale. Who could buy Trinity Church, St. Patrick's Cathedral, the Cathedral of St. John the Divine? The obvious answer is that if any of these properties were sold they could be

sold only to those who would tear down the buildings and use the land for another purpose. In every case where this is true it is evident that the building adds nothing to the market value of the property and under the law which requires the assessment of real estate at its market value the building must be disregarded.

If we adopt the theory that it would be proper to assess a church building as the courts have permitted a gas tank to be assessed—for its cost of reproduction less depreciation—the assessed value would be so great and the tax so heavy that it is obvious that few church buildings could be maintained for their present use. It must be that the purpose of those who advocate the taxation of churches is to obtain revenue. It is clear to anyone who considers the subject carefully that the revenue that could be derived from the assessment and taxation of church buildings in the same manner as other buildings are assessed and taxed would be productive of very little revenue.

Land is required to be assessed at its full value or the sum for which it would sell under ordinary circumstances, but the courts have held rightly that two parcels of land cannot be assessed for more than the aggregate value of both. It might seem that no one would attempt to assess two parcels for more than the value of both, but this is exactly what the courts said did happen in the case of Gramercy Park.

Gramercy Park is held as a park for the benefit of all the land that surrounds the park. The land around the park is charged by the trustees of the park with an annual, proportionate sum for the upkeep of the park. All the land around the park is worth considerably more than if there were no park. The Tax Department assessed the land around the park for the value that it then had with the park privilege annexed to it and then the Department assessed the park for the value that it would have as building land on the basis of the value of the land that surrounds it. The Department did not admit this frankly but the court found as a fact that the park and the land around it were assessed for more than the aggregate value that the two kinds of land had. Thereupon to remedy this injustice the court ordered the assessment of the park reduced to a nominal sum and since that date the park has been assessed for about \$1,000.

Now let us compare the Gramercy Park situation with the land on which Trinity

Church stands with the burial ground that surrounds Trinity Church and the land that enjoys the light and air across that Trinity reservation. It must be obvious to anyone that the Trinity Building, 111 Broadway, which is not owned by Trinity Church, enjoys a tremendous advantage in having the light and air across the park in all the office windows on the south side. The same is true of the Empire Building, south of Rector Street, of the U. S. Express Company Building, of the Equitable, American Surety, First National Bank, Union Trust Company, and others.

A few years ago the land of Trinity Church and cemetery was assessed \$17,485,000. The land to the north, south, east, and west was assessed for all it was worth with the advantage of this fine, open space. How did the assessor find out that the land of Trinity Church was worth seventeen million dollars and more? He found out the only way he could find out; he assessed it on the same basis as land across the street. The value on Broadway at Wall Street was about \$20,000 a front foot for a lot one hundred feet deep. The land on Church Street was assessed the same as the land immediately to the south and immediately to the north and the same policy was pursued with the land on Rector Street. Consider for a moment what the land would be worth that surrounds Trinity Cemetery if Trinity Cemetery were covered with buildings twenty stories high. The land under the Trinity Buildings would not be worth to exceed half as much and all the neighboring land would fall by such a great sum that when we made an appraisal of the land of Trinity Cemetery, plus all the land around it, we would have less land value after the operation that we have now; that is, we would have less land value subject to taxation than we have with Trinity exempt.

Consider the assessment and the value of the land around St. Paul's Chapel and cemetery. The same principles are applicable here and to the churches on Fifth Avenue at 10th Street and 12th Street, to Grace Church on Broadway and 9th Street, to St. Patrick's Cathedral, and in time these principles will apply with equal force to the Cathedral of St. John the Divine and the goodly tract of land upon which it stands.

It is true that some churches are built like city buildings and that they do not increase the light and air of the neighborhood. These cases are the exception and not the rule.

Upon such cases taxes would fall with less severity than in the cases where the church and the land around it are a great material asset to the neighborhood. It is true that the greater the asset that the church is the more severe would be the tax and the more quickly would the asset disappear.

Our recent zoning study has brought into prominent relief the vital need of restricting the bulk of buildings, of restricting the height of buildings, and of enlarging our open spaces. Churches and the land upon which they stand have served the admirable purpose of reducing the congestion from which we suffer. Within reasonable limits the more land a church will buy to surround the building the better, provided the land is kept in an attractive condition so that it has a value to the neighborhood of a well-kept, small park. There is a mistaken notion in the minds of some that because the Island of Manhattan is small we must cover it as thoroughly with buildings as may be practicable. Nothing could be further from the truth. It is too congested now by far. We need open spaces; we need many more of them; we do not reduce in the slightest degree our taxable land value by this process; we increase it. There are the same number of people in the aggregate. There is the same amount of business transacted in the aggregate. and it is the number and productive power of the people that make land value. Open spaces increase productive power and do not diminish it provided the open spaces are appropriately placed and not excessive in area.

The exemption of churches and the land around them increases the taxable aggregate of real estate of the city and does not dimin-

ish it. Under these circumstances it is in the interest of the philistine taxpayer to preserve the church exemption in order that his own tax bills may be less.

So far I have argued the matter entirely on its most material plane of value in money. There is another and an important money consideration. The City of New York profits by its visitors. The visitors come to it because of various attractions. Not the least of those attractions is furnished by the churches. They are worth preserving for that purpose alone. Another money value that it is very hard to measure is artistic and aesthetic. Visitors to Europe travel many, many miles to see churches that are less beautiful without and contain fewer artistic treasures within than many of the churches in the City of New York. If one would see the treasures of many European churches he must pay a fee. Hundreds of churches in this city are open daily to every comer without price.

Possibly it may be said that church people should pay such taxes as might be levied upon the land and so the city might preserve all the advantages I have outlined and get taxes too. Whatever the taxes might be it is doubtless true that the city would be forced to content itself with less costly buildings standing upon restricted ground and would be forced to close some of the churches worthy of preservation for artistic reasons when their constituency has moved away. It is often at that very time when the use of neighboring land has changed to business that the church is most needed to preserve some bit of beauty and some spot of ground not crowded with human beings.

WHY CHURCH PROPERTY SHOULD BE TAXED

By JAMES F. MORTON, JR.

All questions of taxation must be discussed with reference to the principles of fundamental democracy. No better definition of democracy can be found than that contained in the famous expression of Abraham Lincoln: "Equal rights for all, and special privileges for none." Democracy involves the protection of all from favoritism. It is not unlimited majority rule, nor the whim of the mob, but implies the rights of the minority and those of the individual, no less than those of the greater number. In matters of

distinctly collective concern, the will of the majority must govern; but in matters of an individual character, the majority has no more legitimate voice than the minority. The majority may properly decide where a road shall run, or how it shall be constructed; but it may not decree that redheaded persons, being in a minority, shall be put to death or subjected to extra taxes.

Nothing is more obviously a matter of personal concern than religious belief. It is the private brain and conscience which

determine a man's or woman's religious affiliations; and with such a matter majorities can have nothing to do. The absolute separation of church and state is the most self-evident and elementary of democratic principles. In the eyes of collective society democratically organized, Jew, Christian, Buddhist, Atheist and all other believers or disbelievers in any of the forms of religion stand on a precisely equal footing, so long as they perform their civic functions in the same manner. It is not the business of the state to interfere with the beliefs of any of them, or to impede any of them in the expression of those beliefs in any form not invasive of the equal rights of other individuals or of society. Furthermore, since all are entitled to equal treatment under the law, the state may not properly show any discrimination in favor of any of them as against others. It has no more right to help or encourage one than to hamper or discourage another. Since religion must in the nature of the case be strictly personal, there can be no collective belief, and must therefore in an honest democracy be no collective worship or state church. A church is a voluntary group of persons whose forms of religious belief and choice of external modes of expressing that belief sufficiently coincide to permit organized activity in common worship and the propaganda of their particular views. As every citizen in the nature of the case forms an organic part of a democratic society, such a society cannot form itself into a church or agency for any type of religious expression unless absolute unanimity on the subject prevails among the citizens. Moreover, what the state may not do directly, it may not do or cause to be done indirectly or through subterfuge. If it may not found a state church, it may not patronize or subsidize any church or group of churches, nor any form or forms of religion not sufficiently broad to embrace the beliefs and wishes of the entire body of citizens.

Taxation is payment for social service. Its sole justification rests in the fact that the state as the agent of society renders certain collective services shared by the entire people. In discharging these collective functions, it incurs expenses which must be met; and just taxation is simply the apportionment of these expenses among the recipients of them in proportion to the share received by each. In theory, all should receive an equal share of these services. In

practice, the share received by each is determined by the degree of their accessibility to him. In case of legal discrimination against him or of any form of physical restraint, he is obviously deprived of his due. This total or partial prevention of access to social service is contrary to democratic principle, unless arising from the fault of the individual in conducting himself in an anti-social manner, and thus making some restraint of his liberty of action a measure of necessary social self-defense. Likewise, discriminatory legislation in favor of any class of individuals, thereby increasing the relative access of such to social service, is undemocratic in the extreme. These cases apart, access to social service is primarily conditioned on location with reference to the centre of social activities and services. Land value, as the index to desirability of location, thus becomes a clear measure of the incidence of social service. As a basis of taxation, it fulfils every requirement. Whether other taxes are at all to be justified or not, may be dismissed from the present argument. It is sufficient here to note that all land offers to its occupants the opportunity to receive social service and that the degree of such service offered to the occupant of any particular site depends on the location of that site with respect to the aggregate of public activities of a serviceable nature. Land held out of use or inadequately or improperly used owes as much to the community as any other land, since its more adequate use depends solely on the initiative of its actual possessor; and the value which it continues to possess indicates the readiness of others to make use of it.

The way is now cleared for the consideration of church property. If the foregoing chain of argument is sound, it is beyond denial that the ground is cut from under the feet of the advocates of the exemption of this class of property from taxation. If the church is a voluntary group of cobelievers, as to the truth or value of whose doctrine a democratic state has no right to pronounce, common honesty demands that the individuals composing it shall bear the entire burden of maintaining it. Exemption from taxation is a partial subsidy. If church property pays no taxes, all other classes of property must pay more than their share of taxes. In other words, all persons outside of the voluntary groups that compose the churches must be taxed to further the propaganda of dogmas in which they do not be-

lieve, and to which some of them are strongly and conscientiously opposed. It is extremely difficult to realize the point of view of any person who avows a belief in democracy, and is yet prepared to defend so outrageous a form of speculation. It will require an extremely ingenious logomachy to maintain to even a plausible extent that church and state ought to be separate in a democracy, and yet that the state should subsidize the church, either openly and directly as in England, or indirectly by the exemption of its property from taxation. In any case, since there can be no question of the main contention that those receiving social services should pay for them in proper ratio, the burden of proof is wholly upon those who hold that the churches should constitute an exception to the general rule, and should receive special privileges without rendering any direct return. It will not answer to point to the good deeds of the church. These need not be questioned or minimized in any way; but they constitute no argument for exemption. It is no canon of taxation under either economic or ethical principles that members of society shall be taxed in proportion to their personal virtues. If this were so, many an individual might rightfully be exempted, and the taxes of many another heavily increased. The virtues of a group form no more ground for exemption than those of an individual; nor is it sound policy that the expenses of the government shall be paid only by its most vicious or least desirable subjects. Just taxation calls merely for the payment of a debt for service actually received. The land held by the churches is valued on the same basis as any other land, and is held by them as against all others who may wish to use it, or if in time abandoned by the churches, is sold by them at its market value, precisely as similar land is sold by others. Unearned increment detained by the church from society is of the same character as that pocketed by ordinary land speculators, and can in no way be ethically justified.

It will thus be seen that the argument for church taxation rests on the basic principles of democracy. Its advocates claim that all citizens and collective groups of citizens should pay their debts to the community as a matter of course, exactly as they pay their debts to individuals. The only possible exception would be the case of a

collective group created or subsidized by the state itself for the discharge of a recognized public function. The exemption of institutions of learning may find justification on this ground, as may certain types of strictly philanthropic institutions, entirely free from doctrinal bias. As the state may properly attend to these matters itself, it may delegate others to do so; but as it may not properly teach religion in any form, it may give no official countenance to any group which undertakes such a mission. The doctrine preached may be the highest and purest; its tenets may be wholly true; but since their acceptance is a matter of belief, and the citizens of the community are not unanimous in recognizing them as true, the position of the state must be one of unqualified neutrality. Let the teachings be supported by those who believe in them, and by them exclusively, be they many or few.

Advocacy of the taxation of church property by no means indicates hostility to the church. The first champion in this land of full religious liberty and the separation of church and state was not only a fervent Christian, but himself a Baptist preacher; and not all the sect of the true democrat, Roger Williams, are today recreant to their heritage. In other churches as well, preachers no less than laymen are beginning to see the light, and to renounce a dishonest special privilege. From the time of the "Great Apostasy" under Constantine (miscalled the "Great"), when the church consented to surrender its spiritual inheritance and to become a political institution, the union of church and state has been fraught with unspeakable evils; and the church has at all times recovered its purity only in proportion to its success in breaking away from the unholy alliance. We have gone far toward the good end in this country; but relics of the old union remain, not the least of which is the practice of exempting church property from the payment of its honest dues to society. The correction of the exemption evil, especially if brought about with the approval and cooperation of the church itself, will go far toward elevating the character and broadening the influence of the church of today, and toward regaining for it the confidence of many who now distrust it, and suspect it of having more regard for "the loaves and fishes" than for the good of mankind.

REBUTTAL

By Mr. Purdy.

Two points in Mr. Morton's article will be considered:

In effect he alleges that associations of persons, called churches, receive an advantage not accorded to other associations. I deny it. As nearly as may be, the law of New York treats all alike. The following is an extract from the law:

"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, or for the enforcement of laws relating to children or animals, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of

such purposes, and the personal property of any such corporation shall be exempt from taxation."

I think it would not be difficult for any association not organized for gain or the personal profit of the members to be so organized under this law that it shall be exempt from taxation. It will be observed that the state makes no distinction between religions nor does it deny exemption to an atheistic society organized for the mental or moral improvement of men and women or for educational, scientific or literary purposes.

Mr. Morton alleges that if church property pays no taxes all other classes of property must pay more. I do not think so. I have cited some facts as evidence of this contention. Many other facts will occur to anyone who reflects upon the matter from the point of view I have set forth.

THE UNSOUNDNESS OF THE DEFENSE OF CHURCH EXEMPTION

by
Mr. Morton.

I cannot agree with Mr. Purdy that "those only can complain upon whom a burden is imposed by" an improper exemption. A violation of democratic principle is a direct blow against the constitutional safeguards of all our liberties, and a precedent from which the direct evils may flow. Against such a wrong it is the right and duty of every clear-thinking citizen to protest. I regret that Mr. Purdy completely ignores the ethical aspect of church exemption and confines himself to arguments from policy, the implication being that democracy is an empty name, and that its requirements may at any time be cast aside for material advantage. If civic morality has no meaning, patriotism has no basis. If there is no moral imperative binding organized society to deal honestly and honorably with its members, it can have no demonstrable claim to their loyal support.

The burden of proof rests on Mr. Purdy to show that an indirect church subsidy from the state could be squared with the fundamental democratic principles of entire separation of church and state and with the equal rights of all citizens, church-going and

non-church-going, under the law. This burden he has even attempted to bear. It is impossible to hide the fact that church exemption means that the state renders financial assistance to one class of its citizens at the expense of another, basing its distinction on the ground of speculative belief. The church-goer is rewarded, and the non-church-goer penalized by a government which was founded on the basis of equal rights for all and special privileges for none.

Mr. Purdy offers figures to show that church-owned real estate is not a large percentage of the total. The exact amount involved does not affect the principle in any way. As a matter of fact, however, real estate includes buildings as well as land values. Since by Mr. Purdy's own later argument it is recognized that church real estate includes relatively few improvements and high land values, it is clear that the land value controlled by the churches forms a much larger percentage of the total land value of the city than would appear from the data given.

It is possible that Mr. Purdy is correct in saying that the discussion is likely for some time to be academic on account of the selfish interests involved on the side of exemption; but the confession is an astounding one, and applies equally to all matters in which special privilege is concerned. It is unfortunately true that privileged interests will generally fight harder to retain their unfair advantages than those whose concern is simply for the general welfare will fight to overthrow the privilege. It is rare, however, to note the advocate of such a privilege openly boasting of the fact. If ethical considerations weigh nothing with the church and its supporters, but they are moved merely by material interest, the church is certainly entitled to no favors from the community and to little respect from individuals. It is not I, but the defender of church exemption, who brings so serious an indictment against them.

That a right to perpetuate injustice becomes vested by lapse of time, is another strange doctrine. As well say that inheritance tax is a comparative novelty, and that those who spent their years in strenuous efforts to secure a large heritage for their children are victims of an outrage, because they had relied "upon a continuance" of the old policy. It is the old and grotesque argument once introduced in behalf of chattel slavery and often heard as against the higher taxation of land values. Because those who profit by an evil have become used to it and have acted on the assumption that it will never be eliminated, the people have no right to become more enlightened and to change any of their laws or institutions for the better.

The intricate argument that church property should escape taxation because it supposedly increases the value of adjacent property practically asserts that the taxpayers of the entire city should be subjected to heavier burdens in order to assist in enriching a few land-owners lucky or canny enough to hold land adjacent to churchyards. To state such an argument is to dispose of it. Moreover, if at all sound, it would apply not only to churches, but to residences and buildings of all kinds surrounded by open space. In fact, the logical deduction would be that vacant land in the city should be exempt from taxation, because of the light and air it makes available to adjacent buildings, and that improvements should be penalized proportionately. What a scheme for a land

The mode of assessing church buildings, were exemptions removed, would simply present one of many similar problems which tax assessors are required to face, and would be worked out in accordance with all the facts. Of course, the troubles of the assessors and the often extreme injustice in the distribution of the tax burden would be mainly or wholly eliminated by exempting all buildings and other improvements and basing local taxation entirely on land value, which is a precise index of the social service received by the individual. Until public intelligence shall have risen to the point of accomplishing this reform, a mere difficulty in working out the exact mode of assessing any species of property is no excuse for exempting it altogether, when other property of the same class is taxed.

The value of open spaces in a large city is undisputed, but the proper mode of securing them is not to confer special privileges on a certain class in the community, but to establish parks, large and small, under the direct control of the city and for the equal use of all its inhabitants. It is not the business of the state to subsidize dogmatic proselytism of any cult or cults under the pretext of securing open spaces. The question of church exemption, moreover, does not concern simply the few congested cities, but every town and village as well; and the principle to be invoked in one case must apply in all the rest.

To fear the disappearance of those churches which are an attraction to the visitor, and which render real and valued services to many persons is to betray a strange lack of faith in the vitality of the religious principle. If the supporters of the churches are sincere in their convictions and in their loyalty to their respective creeds, they will not suffer their churches to perish because they are asked to pay their honest debt to the community. A church that cannot live save as a parasite on the state has already lived too long. Religion, if it be indeed the truth which redeems mankind, needs no government prop. One need not be a bad churchman, in order to be faithful to democracy.

Liberal—"It really seems that _____ was dishonest. The papers never mentioned the facts brought out in the Government exposures."

Conservative—"Of course not. They should not do so, for people might think

Supposed Love Letters

"The conception of the anonymous "Love Letters of St. John" (Kennerley \$1.00) is simple but daring. Who can really imagine an exchange of letters between the apostle St. John and a hetaera? What was natural, even inevitable, for a Pericles, would have been scandalous for a Hebrew, though in the Scriptures he wrote of love with rare passion. The author of the "letters" has wisely attempted no explanation of this incongruity, but, like Defoe, proceeds with the material as if its genuineness were as much a matter for the reader to determine as for the transcriber. Human love is not the sole element in the letters; indeed, the tragedy of the end recalls the tragedy en-

acted by Christians in the arena and lifts the action to a purely spiritual plane."

—N. Y. Post, Jan. 17, 1920.

Humanity First

Humanity First, published by J. B. Barnhill at Xenia, Illinois, stands uncompromisingly for the absolute abolition of interest as the only road now open for the saving of civilization. Forty cents a year. Its inspiring motto is found in these words: "It is related that Napoleon, when shown an interest table, said, after some reflection, 'The deadly facts herein revealed lead me to wonder that this monster Interest has not devoured the whole human race.' It would have done so long ago if bankruptcy and revolution had not acted as counter-poisons."—Michael Flurscheim.

IS AMERICANISM UN-AMERICAN?

By Thomas D. Eliot

Associate Professor of Sociology, Northwestern University.

During the war the writer found it difficult to believe those who prophesied that after the war reactionary interests would be able to use for their own purposes the official and quasi-official propaganda and legal or extra-legal machinery which was built up ostensibly against alien enemies, but was directed chiefly against political and economic radicals. Since the war it has been quite as difficult to avoid that conclusion.

"One hundred per cent Americanism!" Much applause! Such is our habit.

Paralysis of thought, a mental short-circuit, is the result of this war-induced, almost reflex behavior. America has head-line disease. Americans seem to have lost two traits erstwhile thought to be their peculiar characteristics—a sense of humor and common sense. Patrioteers have vied with the religionists of the past in their exclusive and competitive dogmatism.

Those patriots whose capacities for relaxed discrimination have survived the barages of propaganda to which American citizenship has been subjected, are beginning to see through the smoke-screens. Many of those who were gassed in the first attacks have come to with a shock. They are realizing that Americanism may cover a multitude of sins, as well as virtues.

What is this newly imported Americanism, anyhow? Is it conceivable that there may possibly be more than one "One hundred per cent Americanism?" Einstein has proved stranger things than that!

Ninety-five college students were asked to define Americanism. No two answered alike. Ten even spelled it incorrectly. Nearly all defined it vaguely. They begged the question: "Loyalty to American ideals," "Patriotism," "being a true American"—such were the phrases used by half of them. Many showed purely emotional and almost meaningless reactions, capable of almost any interpretation and of a type easily swayed by propaganda. Over a fourth of them named loyalty to the government or to the constitution. Most of the qualities named are in no way peculiar to America except in a geographical sense. Yet fully a fourth are chauvinistic: only twenty mentioned democracy; another twenty-five included freedom and liberty. Only six named education, and only six could be included in the category of "discriminating patriotism."

The most surprising feature, however, is the extreme range of qualities considered essential to Americanism by this selected group composed of loyal Americans practically all native born. The total list combined so far as possible under general head-

ings, still contains 74 qualities of which 55 are not put forth, respectively, by more than six students.

Is it not, therefore, high time we inquired into this highly variable and composite thing of which each of us may at any moment be called upon to evince 100 per cent?

Is Americanism un-American? A plausible case could be made out for the affirmative, if we were to compare the measured liberalism of American forefathers with the hysteria and violence expressed by some of the most conspicuous exponents of so-called "Americanism." It was Alexander Hamilton who said: "Let us not establish tyranny. Energy is a different thing from violence. If we make no false step we shall be essentially united, but if we push things to extremes, we shall thus give to faction body and solidity."

It was Washington who said, "Government is not reason, it is not eloquence—it is force! Like fire it is a dangerous servant and a fearful master; never for a moment should it be left to irresponsible action."

It was Franklin who said, "Where this (force) becomes the ordinary instrument of government, there is an end to liberty." "Those who would give up essential liberty to purchase a little temporary safety deserve neither liberty or safety."

It was Jefferson who said, "If there be any among us who wish to dissolve this Union or to change the republican form, let them stand undisturbed as monuments of the safety with which error of opinion may be tolerated where reason is left free to combat it."

It was never harder to be a liberal. For the liberal now finds himself a variant of each of two opposing groups, and equally spurned by both. Strong feeling and a close vote seem to call for a division. Has it come to the parting of the ways? Must we take sides and declare our Americanism identified with class interest? Lincoln said: "It has long been a grave question, whether any government not too strong for the liberties of its people, be strong enough to maintain its existence in great emergencies." Must we forget the First Inaugural and the Gettysburg Address? On that day, indeed, will Americanism become un-American.

In contrast to the above quotations, we have the American Legion resolving, in language as violent as that of other radicals of a different stamp, that "the local Posts of the American Legion be urged to organize im-

mediately for the purpose of meeting the insidious propaganda of Bolshevism, I. W. Wism, radicalism, and all other anti-Americanisms by taking up the problems of:

"(1) Detecting anti-American activities everywhere—

"(2) Making direct appeals to legal authority to take such lawful steps as may be necessary to correct local conditions everywhere;" "in the event the present laws of the United States are not sufficient to cover this situation, that Congress pass such laws as will enable our law enforcing officials to rid our country of this scum who hate our God, our country, our flag. . ."

"That Congress pass such laws which (sic) will effectually punish Americans who have become so lost to common decency and patriotism that they are actually assisting aliens to bring about disorder and revolution in our country. . . . The spirit of this resolution is the Americanization of America.

The convention was followed, perhaps accompanied, by lawless raids in various parts of the country, and repeated interferences with freedom of speech and assembly, amply attested.

The Espionage Act, was, apparently, not used against a single German spy. It was used effectively against I. W. W's; so effectively that a conservative intelligence officer detailed to digest the records of the Chicago trial expressed himself publicly as convinced of the injustice of the methods used to get conviction. (New Republic, May, 1919).

Profiteers, corrupt or otherwise, have in no conspicuous case been brought to justice for robbing the poor of their trusting war-sacrifices and war-savings.

And, now, those in the saddle reap the fruits. A nation must pay in H. C. L. for the privilege of having been patriotic; but why should any one group—landlords or financiers, for example—be exempt? They are the only ones who can shift the burden and cinch it upon the rest of us.

Social workers advanced their various propaganda as patriotic, because it would help to win the war. Most of it was far sounder on its own merits long before the war, had the public been able to realize it. But what is sauce for the goose is sauce for the gander. Now come the New York Americanism League and other employers' organs opposing women's suffrage and social legislation, and calling all "welfare" a camouflage for anti-Americanism.

Every conceivable interest, good and bad, has attempted to "get by" under war camouflage, often with too much success. The psychology of the situation is simple—too simple—but not too obvious. It is this: "We want all good things for America. This is a good thing, therefore, we want it for America; therefore, it is un-American to disagree. We are One hundred per cent Americans. We want this thing; therefore, what we want must be a part of One hundred per cent patriotism."

The very analysis of this mechanism of group psychology should, however, prevent us from repeating the fallacy of such orthodox Americanizers, by calling them in turn un-American, just because they fail to agree with us. We need only present the facts.

The recent convention of the Legion reaffirmed its intolerant attitude toward the few remaining conscientious objectors, and, while the Legion has ostensibly condemned the lawless activities of certain of its local memberships, it has also officially condemned the administration of Louis F. Post, whose stand against the violent methods of the Department of Justice has met successfully the attacks of a none-too-friendly Congress.

Recent months have also shown, however, a wholesome reaction against reaction. One can almost forgive conservatives their conservatism when at such a time they conserve also the memory of our American Civil Rights. At Albany, Pennsylvania, Centralia red-baiting has over-shot itself. The pendulum slows down or swings back. Mr. Hughes is also an American; we have to admit it, we're proud of him again—even he has been less protesting since his own party helped re-oust the reelected Socialists!

There are, not one, but many Americanisms. That very variety is one characteristic of America. We may, therefore, be indulgent of the patrioteering type of Americanism, because we believe that attacking it violently will abate it less effectively, than will turning into its eyes its own true image.

America is coming to her senses again!

Editorial

The same mail brought the following comments on our Financial Inequities number.

"Go to Russia where you belong. Such talk as this, from no man's land, P. O. Box Wall St., produces discontent; it is "Red"

propaganda, like Karl Marx in London. The law should lay its hand on you. Continual grouch about any department of life does the same thing. You stir up the anarchists who recently appeared in Wall Street. Everything is wrong but you, and no remedy offered. Mayor Hylan is your type. No wonder the Exchange ignores you. Public sentiment will deal with your kind."

"I wish to compliment you especially on your Sept.-Oct. issue. If you will ask the progressive senators at Washington why Stock Exchange gambling cannot be stopped you will get some very illuminating replies. . . I wish you could circulate a million of that issue. . . I would gladly do anything within my power to hold up your hands in your heroic efforts."

Both of these are very interesting, but only the first requires comment. Our financial number, like the religious number, contained a mass of facts which are entirely ignored in most of the adverse criticisms. If there is an error in our statement of facts, why not call it to our attention and we shall be most pleased to make the correction; for we have every reason to be satisfied with the present regime, and we have no grouch, but are merely endeavoring to publish data that are often overlooked in forming estimates of economic and religious conditions.

No one could be more opposed to bomb throwing, or any other violence, than ourselves, and it is absurd to accuse us of encouraging "Reds." The anonymous critic does not dispute the facts, but claims that it is their disclosure which stirs up the anarchists, implying that it is proper to continue the usual practices provided the general public is kept in ignorance of the details.

As for the remedy, it is very simple; merely to discontinue all dishonest and unfair tactics. That does not involve any revolution, unless financiers refuse to abandon the improper methods of accumulating wealth. Then laws should be passed to compel them to respect the welfare of humanity. If present methods are not unfair; if there is no injustice or dishonesty in our prevailing business methods, there can be no possible objection to a full and free exposure.

By-the-way, there is a report current that there were six excavating jobs requiring dynamite in the neighborhood of Wall Street, and that a wagon with explosives was seen there shortly before the accident, and that

its driver went to Ray Clark, foreman of the blasting work on the new Stock Exchange extension, and said that he had a load of the "stuff." It is also said that the newspapers invented evidence to make the horror appear the work of radicals. The N. Y. World points out the falsity of many of the insinuations.

We can certainly all hope that the explosion was an accident and not the premeditated murder of innocent people that it appeared to be.

A DEPARTMENT OF INJUSTICE

Let us have a new governmental department whose function it shall be to obtain a hearing for those who consider themselves oppressed.

The present Department of Justice has not recently devoted itself particularly to the promotion of justice; the Department of Labor is not always strongly on the side of labor against capital; the Treasury, War and State Departments have not been conducted so as to impress upon the aggrieved citizen a sense of kindness and helpfulness; and the Supreme Court decisions in protection of the under-dog appear to vary according to the digestion of the odd man.

So let us have a sort of grievance committee composed of persons sympathetic with all kinds of heresies. To this department could come the man with the minority opinion, the person with a new ideal, and all those who wished to protest against existing conditions; and they would be heard. It would be the duty of the Department of Injustice to ascertain the facts from the viewpoint of the disinherited, and to present them to the other government officials and to the public for redress if the complaint, or theory, appeared to be reasonable.

Such a department would bring to light the many facts which are now suppressed, but would have no authority to change the laws. It would be for publicity and propaganda only; for the purpose of presenting the unusual proposition to the country in dignified and official form, free from taint of anarchy or improper disloyalty. If the idea had no merit, popular disfavor would bury it, but the radical could no longer say that his views were denied a fair hearing. The arguments against the new proposal could be furnished by competent Government officials in the other departments.

With such a department in existence, we should be kept posted on the facts now only seen in the radical press. For instance, the

actual conditions in the coal, steel and cotton industries would have been made known officially years ago; an appeal for the release of political prisoners would be circulated by this department; conditions in the prisons would be exposed; statistics regarding the distribution of wealth would be made public—all in the same fair-minded, impartial spirit that usually characterizes Governmental reports.

Why not? Why not have the minority represented in its own government? And the aggrieved may sometimes be the majority as in the case of legislation hostile to the class of citizen having under \$2,000 a year, or when conscription of persons but not of wealth is suggested. If this new department assisted in obtaining the will of the majority, no one should object, and even the minority opinion should have the opportunity of growing.

"But," it may be said, "this department would be in opposition to the other branches of the Government, and no Government can tolerate antagonism to itself." Well, perhaps that is the very thing that Governments need—an official check upon autocratic acts, a public exposure of what actually takes place, a disclosure of the reasons for the high cost of living and Governmental extravagance, the minority viewpoint emphasized for what it is worth.

There should be much less anarchistic opposition to Government when the radical can have his views openly defended for him by intelligent, sympathetic representatives instead of by the unread "red" publications that are constantly under surveillance.

The amounts curtailed from the budgets of the present Departments by pitiless publicity would more than cover the entire expense of the new Department.

Let us have an official critic of the Government, immune, privileged, progressive, with power to conduct a referendum of opinion on vital issues of the day—the sort of issues avoided by presidential candidates and conservative party platforms. Let us have a Department of Injustice to make our Government the most just government yet evolved by man.

CONFIDENTIAL

The editor took a party of friends to the dinner of the Farmer-Labor Party at the Hotel Commodore on October eleventh; but none of his guests knew that they were associating with the proprietor of this paper.

One, the author of a radical play, would be greatly interested to learn that his intimate friend had been a publisher for almost two and a half years without his knowledge, for he has twice requested us to change his address, though never on our subscription list. Another guest said, when accepting for the dinner, "I suppose this commits us to vote the Socialist ticket." Another, a worker, had never heard of the new party and is opposed to any change that will benefit her position, so votes Republican. The modest remark at the end of Mr. Christensen's speech elicited her applause, however.

The dinner was good, giving indigestion to only three of our number, and the best speeches were made by the women, as usual. Miss Schneidermann and Mrs. Pethick Lawrence were logical and convincing in their explanations of the possibility of a better world; and Miss Doris Stevens' remarks were worth about \$5,200. The greatest applause was for Dudley Field Malone, candidate for Governor of New York. Nothing said during the evening could offend anyone, so little notice, if any, was given in the papers. In russet cider we toasted "The party with the highest ideals, whichever that is."

CHRISTIAN THEISM OR WHAT?

By E. C. Gordon.

All theories of the Universe, whether scientific, philosophical or religious are open to objections. These theories may be reduced to three. The first is pantheism, which asserts that God is All, and that All is God. The second is dualism or polytheism, which postulates two or more eternal beings, at war with each other. The third is Christian theism which presents a personal God, the creator of all else except sin, or moral evil. The only recourse which any one can have who rejects all these theories is a frank confession that he is an agnostic: he has no theory which he is willing to state or to defend.

There are very serious objections to Christian Theism. These objections may be summed up in this question: Why did the Christian's God bring into being by direct creation, or by evolution or otherwise, a set of creatures endowed with freedom of will, which he must have known would sin against his laws and bring moral evil into his dominions? To this question the present writer has no answer, and he never heard or read of one which could bear investigation.

In reply to a series of questions asked in the Arbitrator for August, 1920, p. 15, he begs leave to say that he is opposed to the exemption of the property of the Church or any portion of it, or the property of any other religious organization, from taxation by the State; and this may serve for answers to all the other questions on the same page.

Christian theism is based, of course on a recognition of the Christian Scriptures as containing a revelation from God. Objections to such a recognition are numerous, often urged, and have great plausibility and apparent force. Scribblers of every rank and degree, protected by the humane laws, enacted mainly by Christians, are having their fling at the Christian Religion.

It is easy enough to find objections to Christian theism, to the Church, to the Christianity which it proclaims. What is needed is to find a theism and a religion based on it which may better meet the worlds needs. It is easy enough to rehash all the bad things which individual Christians and an imperfect Church have done, from the treachery of Judas Iscariot and the desertion of the other apostles, down to the latest persecutions inflicted by any Christian church or any of its individual members. What is needed is a more reasonable theism than Christian theism; a better religion than Christianity. The good deeds of Christianity, as well as the evil deeds of some who have professed it, are spread over the pages of history. Its good deeds are also well known. What religion has done more than Christianity to abolish slavery, to elevate the masses of men and to give them political power, to relieve physical suffering, to emancipate women? What religion can give to mankind a better God than the Christian's God? He is indeed inexplicable. His ways are past finding out. But so is the Universe, apart from God. Nature! What atrocities does not Nature daily, hourly commit? No child is ever born except at the cost of intense and often of prolonged suffering on the part of the mother. The earth and the air are replete with the germs of pestilential diseases. The Christian's God, revealed in the person, life and work of Jesus of Nazareth, is a beneficent angel when compared with the proposed substitute, Nature. More than this: Take away the Christian doctrine concerning the guilt and depravity of the human race, and it insults man's intelligence to ask him to believe in a God omniscient, omnipotent and good.