

Seek Taxation Change to Ease the Farmers' Load

The Ontario Federation of Agriculture, with delegates assembled from 19 counties, spent all Thursday discussing problems of taxation in areas where cities are slowly spreading into rural areas. The federation was unable to arrive at a decision on the problem.

The complaint of the rural population boiled down to the fact that, when city workers move into the suburbs, the farmer's taxes increase because of the need for increased social services and more schools. Since the farmer doesn't benefit particularly from such added services, most of the delegates felt he shouldn't be asked to shoulder the burden of paying for them.

However, when it came to deciding how the cost could be spread around without digging into the farmer's pocket, the delegates were somewhat puzzled. Some of them thought abler county assessors would solve the problem; others thought farm land should be assessed at low levels, with most of the school and social service taxes being levied on dwellings; some felt there should be a graduated valuation; and others thought money for schools and other services should come from income tax or other sources, rather than from municipal taxes.

It was declared that the present set-up could not be continued without driving farmers off their land. Excessive taxes, delegates felt, would result in farmers selling out and the land being picked up by real estate firms and finance companies. Some of them felt that if industries could be lured into the suburbs to take some of the tax burden, that might solve the problem.

One delegate said the whole trouble was in "spineless councils and jellyfish assessors." He thought that county councils and assessors, if they went about their

job in the right way, could keep every one happy without any changes at the provincial level.

Max Sloan of the Department of Municipal Affairs, didn't agree with this view, but said his department was interested in discussing the matter with the committee to be appointed by Mr. Brodrick. He said the department was preparing a pamphlet on assessment which would be a help, but would not entirely solve the problem. Re-allocation of municipalities, whereby the purely rural areas would be separated from suburban municipalities might be the answer, he said.

The farmers attending the session complained chiefly of school taxes on the basis of land assessment. They felt, generally, that if they could get some relief on land assessment they would be on a more equal basis with the suburban resident. In other words, if they paid school taxes on the assessment for their homes as did the suburbanite rather than on land, farm buildings and homes, it wouldn't be so bad.

Recommendations which will go forward to the committee will be one suggesting the farm lands be exempt from education, health, fire and police protection taxation, as well as that farm land be taxed on an average assessment value of \$10 per acre. In addition there was a suggestion from Mr. Sloan that farm lands which do not benefit from such services could be exempted by bylaw.

At present, delegates agreed, taxes on farm land near-suburban areas, are exorbitant. The meeting, however, praised the province for introducing the system of equalized assessment. But delegates added, they wanted more equalization between the costs to the actual farmer and the city man who lives in the country and uses what little land he may have purely for decorative purposes.

Galilee, built upon the top of a hill and thus visible for miles around.

Verse 15.—"Neither do men light a candle, and put it under a bushel." The bushel, for us, may symbolize commercial pursuit. We must be careful not to indulge in business practices which would hide the light of Christian testimony.

Verse 16.—"Let your light so shine that they may see your good works." As James tells us elsewhere men can only recognize our faith by our works (Jas. 2:18). It is thus that we are enabled to glorify our Father in Heaven.

Verse 20.—"The righteousness of the scribes and Pharisees." Even unsaved men may be very punctilious about legal righteousness, consisting largely of careful adherence to, religious rites and ceremonies; but the righteousness that should characterize one who professes to be a subject of the Kingdom of Heaven is that which springs from loving devotion to Christ Himself.

Phil. 1:27.—"Let your conversation be as becometh the gospel of Christ." The word here rendered "conversation" means literally

"manner of life." As Christians, we are exhorted so to behave ourselves that we may commend the Gospel which we preach. Unity in Christian testimony is all-important. The last clause in this verse has been translated "co-operating vigorously for the faith of the Gospel." Nothing hinders Gospel testimony like dissension among Christians.

Verse 28.—"In nothing terrified by your adversaries." The enemies of the Gospel are powerless to hinder its progress, however malignant their attitude may be, so long as Christians stand together in love and unity. Tertullian wrote long ago, "The blood of the martyrs is the seed of the church."

Verse 29.—"It is given in the behalf of Christ... to suffer for his sake." We are to count it a privilege to be subjected to shame and suffering for Christ's name's sake. (See Acts 5:41; 1 Pet. 4:14).

Verse 30.—"Having the same conflict which ye saw in me." Paul exemplified in his own experience that patience in suffering which he sought to impress upon others.

1 Thess. 5:15.—"See, that none render evil for evil." It is natural to seek revenge upon those who

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ONTARIO DEPARTMENT OF HIGHWAYS
GEO. H. DOUCETT, Minister

SUNDAY SCHOOL LESSON

Lesson for October 1
Golden Text—Let your conversation be as it becometh the gospel of Christ.—Phil. 1:27

THE LESSON AS A WHOLE
Approach to the Lesson

Christian living is impossible until one has received the Christian life. In other words, there must be a life by which we live before we can live the life. It is as utterly impossible for an unregenerate person to live a Christian life as for the highest species of ape to live a human life. Many people have never realized this and so are trying to live as Christians should, but have never come to Christ as lost sinners who through believing His Word have become partakers of the divine nature. In the passages selected for this lesson our attention is directed to the practical manifestation of divine life on the part of those who have received Christ by faith and have been born again into the family of God (John 3:3-5; 1 Pet. 1:23-25).

Even unsaved men recognize the teaching of Jesus as set forth in the Sermon on the Mount as the highest ethical instruction ever given to man, but it is a great

mistake to think of this as though it were the Gospel which set forth the way of salvation. In this sermon our Lord gave to His disciples the principles of the Kingdom of Heaven: the laws which should govern the lives of those who profess subjection to Christ as King. In the Epistles we have the manner of life which results from union with the risen Christ.

Christian obedience is not based on legality, but on love for Him who has redeemed us to Himself by His own blood. Recognizing the truth that Christ Himself lives in us by the Spirit, we are enabled to live in glad subjection to the will of God by the Spirit's power (Gal. 2:20). In other words, the Christian is not one who is striving to obtain the favor of God and final salvation through his own good behaviour, but because he has been saved by pure grace he delights in obedience to the one who has delivered him from the judgment that his sins deserved, and who now claims him as His own.

The Historical Setting

The Sermon on the Mount was preached by our Lord early in His Galilean ministry, probably on the slopes of Mount Hermon above the city of Capernaum. Although proclaimed in the hearing of a great multitude which thronged about Him, it was addressed primarily

to His immediate disciples. The Epistles to the Thessalonians are the earliest of Paul's inspired Letters, which the Spirit of God has preserved for the instruction of Christians. The Letter to the Philippians, was written during Paul's first imprisonment in Rome and is the most practical of all his Letters. Just when the Epistle of James was written we cannot be certain. In character it is linked very closely with the Sermon on the Mount, and inasmuch as it is addressed to the twelve tribes of Israel, it seems likely that it is the earliest of the New Testament books, written before the full truth of the Church as the body of Christ had been revealed.

Verse by Verse

Matt. 5:13.—"Ye are the salt of the earth." Just as salt preserves from corruption, so disciples of Christ, who are in the world, but not of it, are called upon to manifest in their lives the preservative power of righteousness. If they fail in this, their testimony is destroyed and Christ is dishonored.

Verse 14.—"Ye are the light of the world." There is another beautiful figure used to describe the responsibility of believers toward those who are still in nature's darkness (Eph. 4:18). Possibly, as the Lord spoke, He was looking upon one of the near-by cities of

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have injured us, but as followers of our Lord Jesus we are ever to forgive our enemies and to return good for evil (Matt. 5:44, 45).

Verse 16.—"Rejoice evermore." Joyfulness and holiness go together and result in spiritual strength (Neh. 8:10b).

Verse 17.—"Pray without ceasing." Prayer is both the expression of dependence on God and the means by which we enjoy communion with Him. Inasmuch as we are commanded to pray, prayerlessness is disobedience; therefore, sin.

Verse 18.—"In every thing give thanks." This includes thanksgiving for even the unpleasant and difficult things of life. When we remember that "all things work together for good to them that love God, to them who are the called according to his purpose" (Rom. 8:28), we can comply readily with the admonition to give thanks always for all things (Eph. 5:20).

Verse 19.—"Quench not the Spirit." The Spirit of God is a divine person. Elsewhere we read of those who resist the Spirit (Acts 7:51) by refusing to obey His voice. In Ephesians 4:30, we are told not to grieve the Holy Spirit of God by saying or doing things which dishonor Christ. We quench the Spirit when we fail to act upon His directions.

Verse 20.—"Despise not prophecies." To prophesy is to minister the Word of God for "edification and exhortation, and comfort" (1 Cor. 14:3). This is not confined to the ordinary conception of foretelling the future.

Verse 21.—"Prove all things; hold fast that which is good." The test of every message or system of teaching is whether it is in accord with the Word of God or not. If it is, we are responsible to believe and obey it, thus holding it fast.

Verse 22.—"Abstain from all appearance of evil." The marginal reading is clearer: we are to abstain from every form of evil. Some things might appear to be evil to uninstructed people which, in themselves, are perfectly right and proper.

Verse 23.—"Sanctify you wholly." Our practical sanctification will become complete at the coming of our Lord, when we will be fully conformed to His image (1 John 3:2).

Jas. 1:22.—"Doers of the word, and not hearers only." An intellectual acquaintance with Scripture will avail nothing if we do not act upon what we are taught therein.

Verse 26.—"If any man... seem to be religious." "Religion" is here used as a system of life and doctrine. To adhere professionally to some such system while failing to control the tongue indicates a mere empty profession. This is brought out fully in James 3.

Verse 27.—"Pure religion and undefiled." Far more important than outward conformity to some religious system is a heart full of compassion for those who are bereaved and needy, coupled with a life of separation from a godless world.

The Heart of the Lesson

Many false religions emphasize the importance of obedience to certain traditions and ordinances while ignoring the importance of godly behavior. True Christianity is manifested by conformity to Christ. He who lives unselfishly and ever seeks to be a means of help and blessing to others shows forth the reality of the work of the Spirit of God in his heart and thus lets his light shine to the glory of his Father in Heaven.

Native of Greenbank Medic Dies Suddenly

General practitioner and surgeon for many years, Dr. Archibald Duncan McArthur was stricken Tuesday evening and died Wednesday at Toronto General Hospital. He had been at his office Tuesday.

Born at Greenbank he attended University of Toronto and practiced for some years in Blackstock. He was a Fellow of the Royal College of Surgeons and a member of the Masonic Order.

His wife, the former Minnie Burford of 594 Sherbourne St., Toronto; a daughter, Sheila; a son, Neil; and two brothers, Dr. John McArthur, Blackstock, and Dr. E. C. McArthur, Whitby, survive.