

esary to resort to it in order to get the benefit of its protection. Like a good watch dog, it may as often drive away thieves with a growl as with a bite.

The state of Oregon has adopted a reform in taxation which may be of great value to Oregon and may furnish an example for all the states in the union. Most of the states still obtain a large part of their revenue for state purposes from the general property tax; and the reports of state officials and commissions are full of complaints of the undervaluation of property by local assessors, due to their desire to shift the proper burden of their towns and counties to the other counties. In February of this year an act, drawn by Senator R. A. Booth, was passed in Oregon, providing for the apportionment of the state tax among the several counties of the state in proportion to the revenue raised for county purposes in each, exclusive of expenditures for roads and highways. We have several times referred to the bill for the apportionment of state taxes and for local option in taxation, drawn by Lawson Purdy, of New York, and unanimously indorsed by the New York chamber of commerce. In this bill the state tax is apportioned to the several counties, on the basis of the total revenue of each county and all the tax districts within the county. The Oregon plan only differs from this in that the Oregon apportionment is based on revenue raised for county purposes only. It would seem that Mr. Purdy's plan is more correct in principle, but in practice the Oregon method may work substantial justice and is a recognition of a principle which is certain to be of great value. It entirely does away with the incentive for the undervaluation of property by local assessors, and removes all obstacles to local option not embedded in state constitutions.

Theological controversies of the credal sort are not exactly in the line of our thought or discussion. We are nevertheless much interested in a

singularly logical defense (if reasoning by analogy can be called logic) of the sacrificial doctrine of the atonement, which appeared recently in a Chicago newspaper from the pen of the Rev. J. Jay Dugan, a clergyman of the Methodist church. The argument runs in this wise: Every constitutional need in nature has its supply or complement; as water for thirst, or food for hunger. Man cannot create a single supply for a constitutional need; neither water for his thirst nor food for his hunger. They originate in a higher power. Being constitutionally a sinner, as well as constitutionally subject to hunger and thirst, he needs religion as certainly as he needs water and food. And as with water and food, he instinctively feels the need of religion—he feels, that is, that he is out of harmony with God and that his salvation depends upon reconciliation, which must come from God. So far Mr. Dugan's argument by analogy seems to be without a flaw. But now he essays to jump a chasm, and, logically speaking, misses his footing and tumbles into the depths. He asserts as his next step that "reconciliation cannot be had without some kind of sacrifice." Why not? Without any sacrifice man is reconciled to water when his body thirsts and to food when it hungers. Why, then, by the same process of reasoning which Mr. Dugan adopts, should sacrifice be necessary when man's spirit hungers and thirsts for religion? Upon no other plane of life does sacrifice appear to be necessary for the reconciliation of man to God. Man has only to put himself in harmony (and that without sacrifice, vicarious or otherwise) with God's physical laws, whereupon God instantly establishes reconciliation as to them. Edison has done this over and over again in the field of electricity. Similarly we all get into harmony with God's laws when we drink, or eat, or work, or play, with satisfaction. We get into harmony and God does the rest. Whence then comes the idea that reconciliation with God

without sacrifice, which is true of all our physical concerns, is not true of those that are spiritual? Can it have any other origin than in the degraded pagan notion of a vindictive deity, half vampire half devil, who fattens upon the sacrifices and revels in the fears of superstitious men? Following the analogy of thirst atonement, and hunger atonement, and electrical atonement, and every other variety of physical atonement, what better conception of spiritual atonement, with a God of love and the justice of love, could there be than that which came through Isaiah, the great prophet of Israel, who closed a comprehensive denunciation of atonement by sacrifice, with this familiar precept: "Cease to do evil, learn to do well."

There is a spice of the comic in the protests evoked by Dr. W. S. Hall, at the Y. M. C. A. convention in Boston, when he sought to reconcile Christianity with the Darwinian theory of man's evolution. Some of the young men of the convention held the same objections that their fathers did to accounting themselves descendants of monkeys. But how narrow must be their conception of divine potency. Whether man is a product of evolution from a lower order of animal creation, is a problem that should give no concern to any intelligent Christian. In this evolutionary theory there are unbridged chasms so wide as to make one ask what science is if this theory be scientific; but even were the theory proved conclusively, there would be in that nothing to shake any rational religious belief. The Creator of this universe could have developed man from monkeys quite as easily as to have made him outright.

Senator Foraker, of Ohio, makes a better candidate for reelection than he would make for Mrs. Irving's offer of \$1,000 to the successful man who can carry on his affairs for a month without lying. While delivering the opening speech at the Ohio republican convention he tried to fool the people