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**FRANCK PATTERSON ET AL, TRUSTEES OF THE
CONGREGATION OF ST. ANDREW'S UNITED CHURCH**

v.

THE CORPORATION OF THE CITY OF NORTH VANCOUVER

Supreme Court of British Columbia (No. 430/56)

Before: MR. JUSTICE N.W. WHITTAKER

Vancouver.

A.B. Macquarrie for the Appellants
R.V. Anderegg for the Respondent

Reasons for Judgment

July 19, 1956.

At the conclusion of the hearing of this appeal, I dismissed the appeal and indicated that I would give written reasons at a later date.

It is conceded that the hall in question was built for the purposes of the church, and on property adjoining the church property, except that there is a lane between the two properties.

On Sundays, Sunday school is conducted in the hall as well as in the church proper. The hall contains a chapel which is open to the public six days a week for individual meditation. To this extent the hall is used "for the public worship of God."

Other activities are carried on in the hall, these being of a social and recreational nature designed to promote the moral and physical welfare of young church members.

The use of the hall is confined to church members.

The church does not charge rent for the use of the hall. Groups using the hall pay no rent, but some of them make a yearly donation to the church on a purely voluntary basis. Thus the hall cannot be considered in any sense a commercial undertaking.

Section 236 (a) of the *Municipal Act*, chapter 232, R.S.B.C. 1948, exempts from taxation "every building set apart and in use for the public worship of God."

In my opinion the building in question falls within the letter and spirit of those words. I am not called upon to say what the situation would be had the word "exclusively" or "solely" been inserted. The omission of any such word is, I think, significant in view of the use of the word "solely" in clauses (b) and (c) of said section 236. Clause (b) exempts every burying-ground and every cemetery "in actual use *solely* as such," and clause (c) exempts "every building set apart and in use - *solely* as a hospital."

For these reasons I think the decision of the Assessment Appeal Board was right.