

upon chairs resting upon that floor. The use of the floor is infinitely more essential than the use of a roof. In fact, it is impossible to conceive the public worship of God being carried on in a building without the use of the land which it embraces within its walls, as it is impossible to conceive walls existing without the support, direct or indirect, of the soil of the earth. The conception of such things is not the less impossible because the Legislature has by statute made the attempt fancifully to divide for the purpose of taxation concrete entities notionally into sections or portions which are presumably mutually exclusive and independent of each other. Their attempt will be abortive unless the language used be clear and plain. Should it not be so, one must judge by the meaning of the ordinary language used what is the nature of the thing to be dealt with as it is described in that language.

WHAT IS ESSENTIAL

"In this paragraph the Privy Council points out that an exemption which purports to be given for the public worship of God must necessarily include what is essential for that public worship, viz., the use of the floor, which is infinitely more essential than the use of the roof," summarized the Bishop.

The cost of the litigation which is brought to an end with the handing down of the Privy Council's decision has already amounted to about \$9,000. Bishop Macdonald states. It was owing to the impoverished state of his diocese and the heavy burden of this litigation that His Lordship has had so often in the last few years to "go begging," as he calls it. He has just returned after about four months' absence, most of the time having been in Brooklyn, New York, and with the successful issue of the suit and the consequent lifting of the heavy financial burdens of the church, he hopes in future to be able to remain in his diocese more consistently than has been possible for some time.

COURT'S JUDGMENT

This is an appeal from the judgment of the Court of Appeal of British Columbia, dated the 14th of September, 1920, allowing an appeal from the judgment, dated 25th November, 1919, of the trial judge, Mr. Justice Macdonald, by which the latter judgment the respondent's action was dismissed and the appellants given judgment on their counter-claim.

The action out of which the appeal has arisen was brought by the Bishop of Vancouver Island, who is by the statute of British Columbia of 1892, c. 56, created a corporation sole, against the Corporation of the City of Victoria, claiming in the first place a declaration that no rates or taxes had been lawfully imposed upon certain lands, belonging to him by virtue of his office, upon which lands there had been at all material times erected a building, known as St. Andrew's Cathedral, dedicated and set apart and in constant use for public worship of God, and in the second place an injunction restraining defendants and their collectors of taxes from offering for sale for taxes the aforesaid lands upon which the said Cathedral had been erected or any part thereof on the 26th of May, 1919, or any other date, and thirdly general relief.

To this statement of claim the defendants filed a lengthy defence, setting forth the provisions of many statutes which they alleged conferred upon them the power, under the conditions above mentioned, to tax the aforesaid lands upon which the said Cathedral stands, described as Lots 9, 10 and 11, Block 12, in the City of Victoria, and also other provisions which it was alleged barred the plaintiff's right to obtain the relief claimed, and averring that there was due in respect of these lands for general rates and taxes, and also for local improvement rates and taxes, together a sum of \$15,984.44, for which they counter-claimed.

To this defence the plaintiff filed a reply, and to the defendant's counter-claim a defence, to which latter again the defendants filed a reply.

Notwithstanding the voluminous character of these pleadings two questions alone emerge for decision on this appeal. The first and main question is whether by the provisions of the 197th section of the Municipal Act, C. 52 of the Statutes of British Columbia, 1914, hereafter referred to as the Act of 1914, the land upon which the fabric of St. Andrew's Cathedral stands is exempted from liability for all rates and taxes as completely as the fabric itself is admitted to be. The second and subsidiary question is whether, even if the said lands are not by these provisions so exempted, yet in the events which have happened, the general and local rates and taxes in fact assessed upon the said lands for the year 1914 to 1918, both inclusive, amounting to the aforesaid sum of \$15,984.44, are due and recoverable by the Corporation under their counter-claim. This latter question, though raised in the pleadings, is not alluded to in the judgment delivered by the learned judges who decided the appeal; but counsel assures their Lordships it was argued and, of course, they accept that assurance.

The 197th section of the Act of 1914, upon which the main question turns, runs as follows:

"PART VIII.

"Taxation, including Licenses and Statute Labor.
"Division 1.—Taxes on Land or Improvements.

"197. Rates and taxes may be settled, imposed and levied upon land or upon real property or upon improvements, within a municipality by the Council thereof, subject to the following exemptions, that is to say:

"(1) Every building set apart and in use for the public worship of God.

"(2) Every burying-ground in actual use solely as such, and every cemetery.

"(3) Every building set apart and in use solely as a hospital in which the sick, injured, infirm or aged are received, treated, or maintained, and the land adjoining thereto and actually used therewith, not, however, exceeding twenty acres in case of a public hospital and three acres in case of a private hospital.

"(4) All property vested in or held by His Majesty, or vested in any public body or body corporate, officer or person, in trust for His Majesty, or for the public use of the Province, and also all property vested in or held by His Majesty, or any other person or body corporate, in trust for or for the use of any tribe or body of Indians, and either unoccupied or occupied by some person in an official capacity.

"(5) Where any property mentioned in the last preceding clause is occupied by any person otherwise than in an official capacity, the occupant shall be assessed in respect thereof, but the property itself shall not be liable.

"(6) All land and improvements the property of the municipality.

"(7) The buildings of every institution which has for its object the care and charge of orphan and destitute children, and the lands actually used for the purposes of and surrounding the same, not to exceed five acres.

"(8) The buildings of every horticultural or agricultural society which is affiliated with the Farmers' Institute and in which there are neither shareholders or stockholders, and the lands actually used for the purpose of and surrounding the same, not exceeding five acres. (R. S. 1911, c. 170, Sec. 228; 1912, c. 25, Sec. 34.)"

In the construction of statutes their words must be interpreted in their ordinary grammatical sense, unless there be something in the context, or in the object of the statute in which they occur, or in the circumstances with reference to which they are used to show that they were used in a special sense different from their ordinary grammatical sense. In *Grey v. Pearson* (6 H. L. C., p. 108, Lord Wensleydale said: "I have been long and deeply impressed with the wisdom of the rule now I believe, universally adopted, at least in the Court of Law in Westminster Hall, that in construing titles, and indeed statutes and all written instruments, the grammatical and ordinary sense of the words is to be adhered to unless that would lead to some absurdity or some repugnance or inconsistency with the rest of the instrument, in which case the grammatical and ordinary sense of the words may be modified so as to avoid that absurdity and inconsistency, but no further."

Lord Blackburn quoted this passage with approval in *The Caledonian Railway Co. v. The North British Railway Co.* (6 A. C., 114, 131), as did also *Jessel, M. R.*, in *Ex parte Walton*, in *re Levy* (17 Ch. D., 740). There is another principle in the construction of statutes specially applicable to this section. It is thus stated by Lord Estlin in *Reg. v. The Judge of the City of London Court* (1892, 1 Q. B., 278, at 290:

"If the words of an Act are clear you must follow them even though they lead to a manifest absurdity. The Court has nothing to do with the question whether or not the Legislature committed an absurdity. In my opinion the rule has always been this: If the words of an Act admit of two interpretations, then they are not clear; and if one interpretation leads to an absurdity and the other does not, the Court will conclude that the Legislature did not intend to lead to an absurdity and will adopt the other interpretation."

And Lord Halsbury, in *Cooke v. The Charles A. Vogeler Co.* (1901 A.C., 102, 107), said: "But a Court of Law has nothing to do with the reasonableness or unreasonableness of a provision except so far as it may help them in interpreting what the Legislature has said."

Which necessarily means that for this latter purpose it is legitimate to take into consideration the reasonableness or unreasonableness of a provision of a statute. Again, a section of a statute should, if possible, be construed so that there may be no repugnance or inconsistency between its different portions or members.

Taking, then, section 197 by itself and considering it apart from all other sections, one has to ask oneself what ideas its language, taken in its ordinary grammatical sense, conveys to the mind of one who reads it. Mr. Robertson, in his forcible argument on behalf of the appellants, insisted much upon the fact that under the system of taxation set up by this Act of 1914, and earlier statutes, "land" and "improvements" in the sense defined, which includes buildings, were

separately assessed (section 199), and rates were levied on the land and improvements so assessed (section 201.)

That, no doubt, is so, but that fact affords little help to the true construction of this section 197, for the obvious reason that several of the subjects of property mentioned in it are admittedly or impliedly put outside the reach of the taxing powers of municipal councils. Of those impliedly so put outside the reach of these powers, graveyards and cemeteries are good examples. Unless the land be in these cases exempted from taxation there is nothing to exempt, nothing upon which the exempting clause can reasonably operate. As to them it becomes simply a collection of idle words without sense or meaning. The question for decision is, are the lands under the buildings set apart and used for the public worship of God dealt within subsection 1 of this section, also implicitly put outside the reach of those taxing powers?

If one takes the first subsection of this section 197 and asks oneself what idea do those words in their ordinary grammatical meaning convey to the mind, the answer must be, a building in which the public worship of God can be carried on. The words "in actual use for" necessarily conveys that, and therefore that everything needed to have the worship carried on is comprised in the description of the edifice in which it is to be carried on.

The thing most necessary for the use of the cathedral as a place for public worship is that the congregation which frequents it should be able to stand or kneel upon the ground embraced within its walls and forming the floor of it, or sit upon chairs resting upon that floor. The use of the floor is infinitely more essential than the use of a roof. In fact, it is impossible to conceive the public worship of God being carried on in a building without the use of the land which it embraces within its walls, as it is impossible to conceive walls existing without the support, direct or indirect, of the soil of the earth. The conception of such things is not the less impossible because the Legislature has by statute made the attempt fancifully to divide for the purpose of taxation concrete entities notionally into sections or portions which are presumably mutually exclusive and independent of each other. Their attempt will be abortive unless the language used be clear and plain. Should it not be so, one must judge by the meaning of the ordinary language used what is the nature of the thing to be dealt with as it is described in that language.

To hold that ground upon which the cathedral stands is exempt from taxation, though not by express words, is only to avoid gross absurdity must be done in the case of the buildings mentioned in subsections 3, 6 and 7 of this very section 197. In the case of a building set apart and solely used as a hospital, the land adjoining thereto, and actually used therewith, not exceeding 20 acres in the case of a public hospital and 3 acres in the case of a private hospital, is expressly exempted from taxation, but the ground upon which the hospital stands is not expressly exempted, though it necessarily contributes more to the service of suffering mankind than does the adjoining land. The only rational explanation of that provision is that the latter lands are impliedly exempted because the word building as used in ordinary language, comprises not only the fabric of the building, but the land upon which it stands. The same considerations apply to the case of an orphanage mentioned in subsection 6 and to all horticultural societies mentioned in subsection 7.

If in these subsections the ordinary and natural meaning be given to the word building, as including fabric, and the ground on which it stands, the legislation is rational. If to that word be given the meaning of fabric without the ground upon which it stands the results are absurd. But if, to make sense, this comprehensive meaning be given to the word building as used in subsections 3, 6 and 7, it would be contrary to every sound principle of construction to create an antagonism and inconsistency between these subsections and the first subsection by not giving to the word building in the first the same comprehensive meaning it bears in the others, especially as the purposes for which the building is to be used go strongly to show that it should get the comprehensive meaning, and there is no provision to show it should get the restricted one. Taking section 197 by itself, their Lordships are clearly of opinion that, if rationally and justly construed, the word building must receive the same meaning in sections 1, 3, 6 and 7, that is its natural and ordinary meaning, including the fabric of which it is composed, the ground upon which its walls stand, and the ground embraced within those walls.

CONCLUDED NEXT WEEK

SIR PHILIP GIBBS VISITS GERMANY

A very good account of modern Germany is given by Sir Philip Gibbs in a recent article in the *British Review of Reviews*. German capitalists with the help of cheap labor are constructing an industrial organization "beyond anything the world has previously seen

in efficiency and driving power." The result is that Germany is actually capturing the world's markets. Of the future the writer remarks:

"In my opinion Germany will make a serious endeavor to fulfil her pledges, and is in a fair way, if she retains the resources of her raw material in Upper Silesia and elsewhere, to capture the industrial supremacy of Europe. Her people are working harder than any others, at lower wages and with more efficient organization. They have as I have said been braced by defeat, whereas the victors, naturally and above all, Great Britain, have been slackened by victory."

"What will happen to British trade if Germany pays her indemnities in the only way possible, by an immense increase of exports? The very fulfilment of her pledges will ruin the countries receiving payment by the destruction of their own export trade. So we reach the monstrous paradox that in shouting 'Make Germany pay' we were insisting on our own ruin. The only cure for the present sickness of world trade is to return to normal conditions of imports balancing exports and of a free and natural flow of trade."

The peace of conquest that emanated from the league of diplomats in Paris is meeting with defeat as surely as the war of conquest that was launched from Europe's chancelleries.—America.

SOCIAL WELFARE WORK

Social welfare work is the great need of today. It is the great need because it is the rebuilding of human society. It is confined to no particular class or race or group. It is vain to rebuild society unless the workers build on the foundation of truth and justice.

The Catholic Church from the day when in Jerusalem it appointed deacons to do welfare work has been, and is, the mother of civilized human society.

We, her children, must see to it that her mission is maintained. She alone teaches those definite truths that ensure the welfare of mankind.

The need of the Catholic social worker no one will question. There should be no question of the need of the trained social worker. Social service is today a profession. Motive and intention can inspire; but without knowledge they can never achieve. The worker must be trained in the knowledge of the Catholic faith; in the way it affects every phase of life; and she must be trained in the knowledge of her field—the problem; its treatment; the agency of relief; all the elements that enter into its right solution. It is useless for us to strive for the mastery unless we have thoroughly trained social workers, who can stand the highest tests. Any other standard would be unworthy of us as Catholics.

Now, the only way to secure such workers, to train them, to learn their fitness for social work—is a training school.

It must be remembered that the name Catholic marks at once a social worker. The critical world will expect more of her than of any other worker because she is a Catholic. And the world is right.

This Catholic training school must, as a school, be equal to the best training school in the country.

Its faculty must be instructors of recognized ability. Its courses must be a full two years' course.

Its curriculum must be complete, embracing all sciences and activities relative to social welfare work.

It must be a residential school where there is direct touch with the pupil: a Catholic School where definite instruction in Catholic doctrine and Catholic philosophy can be given.

Only in this way will we rightly train Catholic workers and enable them to shed lustre on the name of "Catholic welfare."

Therefore has the entire Hierarchy of the United States directed the formation of a National Catholic Service School.

The National Council of Catholic Women is prepared to start this school next September.

The curriculum for the full course is as follows:

THE PROGRAMME OF STUDIES—FIRST YEAR

I. Economics.—Brief introduction on facts and processes in economic life. Poverty as caused by, and as affecting, the distribution of wealth.

II. Effect of income on poverty. III. Poverty as restricted opportunity. III. The poor handicapped by industrial dependence and hazards.

2. Ethics.—Individual. Social. I. The concept of the moral law. II. Rights and duties of the individual. III. The individual essentially a social being. IV. Divine and human relations of social action.

3. Social Case Work.—Application of principles and methods. Field work.

I. Observation and description of special problems. II. Adult and juvenile delinquency. III. Defectives. IV. Child welfare. V. Family welfare.

4. Social Work and Civil Law.—State and City Governments in relation to social problems.

I. Principles of social legislation. II. Tendencies and results of social legislation. III. Legal aspects of particular problems in dependency.

5. The Charities of the Catholic Church.—Historical and Contemporary Activities.

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7.—One Purely Cultural Course.—This course is intended to serve the cultural interests of students without particular relation to technical training in social work.

8. Sociology and Social Psychology.—Elements. I. The social process. II. Groups and group relations. III. Community and community problems.

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10. Household Economics.—Home Problems. I. Nutrition and diet. II. Budget-making for limited incomes. III. Household arts.

SECOND YEAR

1. Social Research.—Methods of Investigation and Interpretation. I. Principles of statistics. II. Methods and field of the social survey.

2. Community Organization.—Plan and Scope of Community Organization. I. Community houses. II. Recreation. III. Problem in leadership. IV. Club organization and management.

3. Social Legislation.—Advanced Study of Particular Problems and Fields. I. Social insurance. II. Pensions. III. Legal protection of children. IV. Legal aspects of child and woman labor. V. Laws relating to illegitimacy. VI. Isolation camps, etc.

4. Health and Preventable Disease.—Advanced Studies in Problems of Public Health. I. Personal hygiene. II. Community hygiene. III. Recognition of ordinary communicable diseases. IV. History of preventive medicine. V. Pure Food.

5. Immigrant Peoples and their Racial Backgrounds.—Problem of Immigration and Americanization. I. Immigrant groups and institutions. II. Organized instruction in citizenship.

6. Advanced Household Economics.—Institutional Problems. I. Cafeteria equipment and management. II. Selection of house furnishings.

7. Research Seminar.—Individual Research in Special Problems in Sociology and Social Work. I. Housing. II. Probation, etc.

8. Projected Policies and Methods in Relation to the Correctional, Charitable and Welfare Institution.

Applicants for admission to the National Catholic Service School are expected in general to have completed the college course leading to the Bachelor's degree or to present satisfactory evidence of its equivalent in training and experience. Students who have completed elsewhere the work given in the first year may be admitted to the advanced courses.

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There are four hundred million pagans in China. If they were to pass in review at the rate of a thousand a minute, it would take nine months for them all to go by. Thirty-three thousand of them die daily unbaptized! Missionaries are urgently needed to go to their rescue.

China Mission College, Almonte, Ontario, Canada, is for the education of priests for China. It has already twenty-two students, and many more are applying for admittance. Unfortunately funds are lacking to accept them all. China is crying out for missionaries. They are ready to go. Will you send them. The salvation of millions of souls depends on your answer to this urgent appeal. His Holiness the Pope blesses benefactors, and the students pray for them daily.

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