

IN RE PEARSON.

and further, to report to Convocation upon rules to be observed by students on the occasions of obtaining and borrowing students' books.

Ordered, That the letter from Mr. J. R. Cartwright on the subject of his Digest of Constitutional Cases, be referred to the Reporting Committee with power to act, if necessary, to act before next Term.

The Secretary, in pursuance of the order of Convocation of 12th inst., submitted the List of Solicitors who had taken out their Certificates for the period ending on the first day of Michaelmas Term, 1887.

Convocation adjourned.

REPORTS.

ONTARIO:

ASSESSMENT CASE.

IN THE COUNTY COURT FOR THE
COUNTY OF BRANT.

(Reported by W. D. Jones, Esq., Barrister-at-law.)

IN RE PEARSON.

Tax exemption—“The Assessment Amendment” Act, 1885—Parsonage—Superannuated minister of the Methodist Church.

On a claim for exemption under section 12 of the Assessment Amendment Act, 1885, it appeared that the claimant was a superannuated minister of the Methodist Church. He had no business or calling other than the duties incident to his office as superannuated minister; was without charge of any congregation or circuit; but was expected to do occasional ministerial work when required. He was not paid any ministerial stipend or salary, but paid a small allowance from the superannuated ministers' fund. The house on which exemption was claimed was owned and occupied by himself; not provided for by the church or any congregation, and not a parsonage provided for the minister by the congregation where he resided. There was a parsonage occupied by the officiating minister in that place.

Held, that the claimant was not entitled to exemption.

In re appeal of Rev. S. M., 22 C. L. J. 341, concurred in.

[Brantford.—Jones, Co. J.]

Appeal by Rev. Thomas D. Pearson from the Court of Revision of the city of Brantford.

The appellant, a superannuated minister of the Methodist Church, was assessed for his dwelling \$4,000.00. In his appeal to the Court of Revision

he claimed that it was exempt to the extent of \$2,000.00, under the 12th section of “The Assessment Amendment Act, 1885,” as a parsonage, or dwelling occupied as such. The Court of Revision disallowed his appeal, and from that decision he appealed to the county judge.

A. F. Wilkes, for the Court of Revision.

Mr. Pearson in person.

JONES, CO. J.—The 12th section of “The Assessment Amendment Act, 1885,” provides that “the stipend or salary of any clergyman or minister of religion while in actual connection with any church, and doing duty as such clergyman or minister, to the extent of one thousand dollars and the parsonage, when occupied as such or unoccupied, and if there be no parsonage the dwelling-house occupied by him with the land thereto attached, to the extent of two acres, and not exceeding two thousand dollars in value. This sub-section shall not apply to a minister or clergyman whose ordinary business or calling at the time of the assessment is not clerical, though he may do occasional clerical work or duty.”

Mr. Pearson, as appears from his examination before me, is a superannuated minister of the Methodist Church. He has no business or calling other than the duties incident to his office as such superannuated minister. As such he has not charge of any congregation or circuit, but is expected to do such occasional preaching and ministerial work as may be required of him from time to time.

Mr. Pearson does not receive any ministerial “stipend or salary” from any congregation, but is paid a small allowance annually from the superannuated ministers' fund of the Methodist Church, the amount so received being in proportion to the number of years he has been in the active work of the ministry of the church before superannuating.

The house for which the exemption is claimed is owned and occupied by himself. It is not provided for him by the church, or by any congregation. In his evidence he says that it is not a parsonage, but that there is a parsonage provided for the minister of the congregation in Brantford, where he, Mr. Pearson, worships, and which is occupied by that minister, and is allowed the exemption as a parsonage as provided under the Act.

I think that the word “parsonage” in the section referred to means a house or dwelling used as the residence of a minister in charge of a circuit or congregation. I do not think that the appellant's house is such a parsonage. If it were, then it might happen that though there were but one minister in charge of a circuit or congregation, there might be a half a dozen parsonages, if there