

February 6, 1936
1936-1/13

Concordia College Houses

Taxable, Supreme Court

Rules, Assessment \$21,000

Appeal of College to High-
est Canadian Tribunal
Dismissed

TAXES OF \$3,000

Two Judges Dissent from
Latest Ruling in
Case

OTTAWA, Feb. 6.—Taxes must be paid to the city of Edmonton on certain residences of professors at Concordia college in that city, according to a judgment handed down Tuesday by the supreme court of Canada.

Mr. Justice Ford had held the residences were exempt. The appellate division of the supreme court of Canada reversed that decision and the judgment Tuesday dismissed an appeal taken by the Evangelical Lutheran synod of Missouri.

The College of Professors contended that the charter of the city of Edmonton exempted from taxation "land not exceeding four acres of and attached to or otherwise bona fide used in connection with and for the purpose of any college owned by a corporation so long as such land is actually used and occupied by such institution, but not if otherwise occupied."

The city contended mainly that the houses were separated from the main college site; that they were exclusively residences not occupied by the institution and, in any event, the exemption was confined to land and the houses are not exempt.

The effect of Tuesday's judgment was that taxes must be paid both on the houses and the land. Mr. Justice Cannon and Mr. Justice Crocket dissented.