DEBATING SACRED SPACE IN THE CITY: RELIGION AND TAXATION IN INTERWAR VICTORIA AND VANCOUVER

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ABSTRACT

Scholars have sorely neglected the subject of religion in British Columbia during the interwar years. This thesis will address this gap through a study of the relationship between Protestantism and society in the province's major urban centers, Vancouver and Victoria. I will approach the issue through a new window into the role of churches in British Columbia - the church taxation debates of the 1920's.

This work begins with a review of the literature that sets the historical context of the church tax issue and reveals gaps in our knowledge of the role of religion in British Columbia. Primary source material is derived largely from newspapers, magazines, and archival material including private correspondences, City Council documents, pamphlets, and booklets.

The church taxation issue illustrates the agenda of British Columbia's urban churches in a rapidly changing and secularizing society. In order to remain relevant, they were forced to consider their purpose and persuade society to agree. Exemptionists employed different strategies to convince the public of their indispensability. In Victoria, churches clung to tradition, while in Vancouver churches responded by redefining the relationship between church and state. Victoria's churches wanted the role of churches to remain unchanged while Vancouver churches sought to harmonize the churches' agenda with that of the state. In both cities, the exemptionists won their cases. However, their victories did not permanently define or secure the future role of churches.
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Chapter I

Protestantism and Early Twentieth Century British Columbia: Historical & Historiographical Background

For as the influence of Christian principles extended... murmurs will give way to blessings and praise; and one fourth of the human race being thus reclaimed, the remainder will gradually follow, and thus the whole earth becomes the garden of the Lord.\(^1\)

The certitude of this Canadian Victorian prophecy inspired national visions, which Protestants pursued into the twentieth century. The work of generating and achieving national ideals forced Protestants to define their purpose in a rapidly changing world, a world that seemed to challenge every previous norm and assumption. Disoriented by a myriad of fresh circumstances and ideas, Protestants responded in two ways. They either entrenched themselves in the old and familiar, or they developed new worldviews that promised to explain modern phenomena. As differently as visionaries might have perceived the Lord’s garden, they held in common concern over the actions of Canadian society, and the consequences of those actions in the future. In their view, Canada’s identity was at stake, and citizens held strong and often conflicting convictions about its contours.

At the turn of the century, Canada’s Anglo-Protestant majority believed it was their right to shape Canadian identity. A set of religious values informed their culture, structuring life, meaning, and reality. Religion performed an important function because it shaped human perception. As William Westfall explains in *Two Worlds: The*
Protestant Culture of Nineteenth Century Ontario:

... (religion) explains the past, the present, and the future; it provides a framework for social action; it helps to explain and justify the existing structure of society and limits the conflicts that arise over allocation of wealth and power.²

For this reason, the study of history and culture must consider the role of religion. It would be difficult to discuss the world of late nineteenth and early twentieth century Canada without acknowledging religion's influence. As the opening quote suggests, the Anglo-Protestant majority perceived Canada as having a special role in God's plan for humanity. In their view, the country's youth permitted its citizens the opportunity to build a nation based on Christian principles -- a nation which would represent God in "a world darkened by chaos and rebellion."³ Tina Loo and Carolyn Strange argue in their book, Making Good, Law and Moral regulation in Canada 1867-1939, Canada was often compared to "a virginal woman or sturdy young frontiersman," an analogy that idealized the middle class Protestant concepts of "purity, industry, and self discipline."⁴ Anglo-Canadians remained convinced that the British Empire, and then the world, would follow Canada's example.

It is not difficult to find evidence that Anglo-Protestants perceived Canada as sacred space. Articles in the Methodist Magazine and Review compared Canada with Canaan, the land that Yahweh promised to the Israelites.⁵ British immigrants were considered God's new "chosen people," and it was they who would lead Canada to its glorious destiny.⁶ To social gospel advocates, Canada was the new "Kingdom of God," with a special mandate to inaugurate a new era of peace, prosperity, and social justice on earth.⁷ However, as sacred space, Canada was also threatened by demonic forces, which took the
shape of pagan immigrants, foreign Gods, and backsliding Christians:

...all the evil spirits known to history are being mustered and mobilized to seize this new land; the Cains and the Esaus, the Philistines and the Amalekites, the Pharaohs and the Neros, compromising Ahabs, disobedient Sauls, the voluptuous Herodes, Baal and the devotees of Beelzebub, of Moloch and Belial.  

Anglo-Protestant Canadians feared cultural contamination. As God’s “chosen,” they believed that Protestantism rendered them morally, ideologically, and spiritually superior to other societies; and the social Darwinian conviction that Anglo-Saxon people represented the pinnacle of human biological evolutionary development allowed white Protestants to maintain convictions of racial superiority. Mariana Valverde explores this issue in her book *The Age of Soap Light and Water*. Anglo-Protestant Victorians assumed that white Christians resisted vice more successfully than other races because they had evolved “farther from a state of nature.” Foreigners were considered biologically and culturally handicapped, and therefore “less able to lead orderly and civilized lives.” Anglo-Protestant Canadian reformers believed that religious conversion could overcome biological predisposition, but “whiteness” and Christianity were upheld as distinguishing features that justified socio-political dominance. Consequently, citizens who maintained such convictions fought to define Canada’s identity against a myriad of competing worldviews, which arrived with nearly every non-Anglo-Protestant immigrant who set foot on Canadian soil. In the words of J.S. Woodsworth, administrator of the All People’s Mission of the Methodist church: “The presence of incompatible elements... is a fatal barrier to the highest national life.” The propagation of Anglo-Protestant values became a primary preoccupation and sacred agenda. Those who resisted were considered a national threat. Maintaining political and cultural hegemony provided Anglo-
Protestant Canadians with the power to protect and perpetuate their norms and values, ensuring their survival.

The borders of Canada marked off sacred territory. It was the front line of cultural defense. In *American Sacred Space*, David Chidester and Edward Linenthal argue that the establishment of sacred space is actually "a conquest of space," which seeks to exteriorize "the way things ought to be." Exclusion is thus an integral part of the creation of sacred space, as "it is claimed, owned, and operated by people with specific interests." Consequently, sacred space is intimately connected with the politics of power, for whoever possesses it defines its meaning and purpose. Chidester and Linenthal argue that since the nineteenth century sacred space has been linked with nationalism in a "potent mythic orientation" which celebrates the identity of the "sacred nation," with physical and ideological boundaries to be defended. This argument certainly applies to Anglo-Protestant interests in Canada. Anglo-Protestant visionaries sought to define the nation’s meaning and purpose according to their understanding of God’s will - an understanding that inevitably reflected their identity and convictions about being "God’s chosen."

Canada’s “chosen” required protection from dark forces that sought to undermine them. As Loo and Strange argue, such forces were usually perceived as coming from outside Canada. Vice was imported and culprits included “the immoral states of the union” to the south, subversive ideologies from Eastern Europe, drugs from Asia, and foreign values. If white Christians Canadians did err, it was due to foreign influence; therefore, Anglo-Protestants believed such influences should be limited as much as possible. Canada’s national borders marked the limits of hallowed ground, and it was in
danger of desecration from the outside. According to Loo and Strange, Anglo-Protestants used missionaries and legislation to “make good” citizens, by imposing standards of conduct “idealized (but often flouted) by the principle power holders: wealthy Anglo-Protestants.”

The mandate of missionaries went beyond evangelism to reshaping immigrants into citizens modeled after the Anglo-Protestant middle class ideal. Rev. C. Cross, who worked among Eastern European immigrants for years, explains the significance of such work:

The foreigner needs to be taught that the privileges he receives here are not to be used as private property, that the vote is a sacred thing, that the man who sells, or abuses it is a traitor to the country in which he dwells... He needs to be taught cleanliness, hygiene, the meaning of sanitation, and the necessity of the civil and municipal laws to the well being of the whole... For such work we need itinerant missionaries, and missionary teachers.

Missionaries believed that in instilling immigrants with Anglo-Protestant values, they contributed to “the great war against darkness.” They provided social services such as relief, employment assistance, English Language classes, and classes on history, citizenship, domestic hygiene, sewing, cooking, making a garden, and other things. However, missionaries ultimately provided such assistance with the goal of protecting the hegemony of Anglo-Canadian middle class values. Anglo-Protestants remained convinced that exterior living conditions reflected the extent to which the inner person had surrendered to Canadian mainstream norms and values. Non-conformers obstructed the perfection of society, and Canada’s destiny as harbinger of the “Kingdom of God.”

Anglo-Protestants also labored to enact legislation designed to maintain Canada’s purity. Loo, Strange, and Valverde contend that such legislation was far from neutral. It
contained the agenda of those who sought to “impose a particular vision of morality.”

In the early part of this century, Anglo-Protestant national interests transformed the state into what Loo and Strange describe as “an interventionist moral watchdog.” It targeted those perceived as subversive. Loo and Strange demonstrate how mainstream denominations such as Methodism and Presbyterianism formed alliances to create “the most influential lobbying blocs” of morals legislation. Through organizations such as the Moral and Social Council of Canada, National Committee for the Suppression of the White Slave Trade, the Women’s Christian Temperance Union, The Lord’s Day Alliance, The Toronto Vigilance Committee, and the Montreal Society for the Protection of Girls, Anglo-Protestants fought everything from the consumption of alcohol to sexual vice, abortion, venereal disease, gambling, foreign values and lifestyles, communism, drugs, dancing, poor hygiene, idleness, and every other perceived impropriety or impurity. The state supported the Anglo-Protestant agenda by creating new agencies such as juvenile courts, family courts, and morality squads. Through social and moral reform agencies, advocates sought to control citizens and national life. Their work was perceived as God’s work -- the propagation of the divine will on earth. Sacred work and secular work were now perceived as one and the same. Religion was no longer a private concern but an agent actively working towards remolding the secular world in the image of God’s sacred kingdom.

Remolding the secular world in the image of sacred ideals was a central preoccupation of the social gospel. Richard Allen, Marilyn Barber, and other scholars argue that for a decade before World War I, social gospel ideology was highly influential in mainstream churches. Allen, author of The Social Passion, the most intensive work to date on the
subject, argues that the traditional evangelical preoccupation with individual salvation of previous decades gave way to the idea of collective salvation in social gospel theology. Advocates recognized that the environment shaped individuals, an observation that they translated into social action. They interpreted secular reforms as “religious rites” which encouraged the evolution of “the Kingdom of God.” To advocates, Jesus was the prototype of the kind of man who would evolve as the world was Christianized, and consequently, society would reflect a new just order.

Social gospel advocates recognized signs of the coming change in emerging trade unions, socialism, and business organizations. In their view, a world monopolized by individual capitalists and the interests of “Big Business” would give way to a “New State” which would serve the whole of mankind. Allen traces the development of institutional expressions of the social gospel -- social service and moral reform agencies, the Labor Churches, farm and labor organizations, and the United Church. He argues that the primary impetus behind such efforts were problems related to industrialization, urbanization, and immigration. Social Gospel advocates believed it was the churches’ responsibility to solve such problems, and they responded with programs ranging from settlement houses, charity, medical aid, education, entertainment facilities, to help in finding employment. Ultimately, in the words of Valverde, the social gospel was an “attempt to humanize or Christianize the political economy or urban industrial capitalism.”

Before World War I, missionaries, law and policy makers, social gospel advocates, and other Anglo-Protestant agencies who worked for “the Kingdom of God” clung optimistically to the Victorian notion that society was progressing. Victorian visionaries
believed that the rampant materialism of the industrial age was simply a puerile stage through which society must pass. As society became more Christian, economic growth would be tempered with virtuous material indifference and honest selflessness. Humankind would progress as a matter of course. In light of such assumptions, Anglo-Protestant Canadians viewed social change as “a positive good” and progress “a religious doctrine.” Progress explained the past, present, and future. The actions of society now would determine the future of the nation and the world. To many Anglo-Protestants, especially those of social gospel or reformist orientation, the “Kingdom of God” was in the making; however, a worldwide cataclysm derailed their optimism. World War I shattered many illusions about the perfectibility of society and the significance of religion.

Numerous scholars have written about the impact of the World War I on Protestantism in Canada. They seem unanimous in their agreement that the tribulations of the war years contributed to a post war spiritual malaise. Yet initially, most Anglo-Protestants were in favor of the war, with some significant exceptions such as pacifists J.S. Woodsworth and William Evans. For the most part, social gospel advocates, evangelicals, and fundamentalists perceived the allied effort as a defense of freedom, justice, and Christian civilization. George Rawlyk, author of The Canadian Protestant Experience, argues that Anglo-Canadian citizens largely viewed the conflict as a “holy war,” and service a “religious duty.” To reformers, the war advanced the cause of social justice through its battle against German oppression, its defense of “political democracy,” and through its promotion of “the spirit of sacrifice” among allied peoples.
Christianity in Canada, agree that the “the passion and fervor” with which Protestants had pursued social reform was channeled into the war effort.36 Richard Allen argues a similar view.37 Churches, for the most part, actively encouraged conscription from the pulpit. Churches, in conjunction with the state, promoted a perspective of the war that justified every sacrifice and “terrible deed” in the name of “God’s battle.”38 The successful conclusion of the war was to bring a new era of world peace. As John Webster Grant contends in his work, The Church in the Canadian Era, the war was perceived as a kind of Armageddon that would precipitate a “secular millennium,” of harmony and prosperity.39

By the early 1920’s, the carnage of war had dispensed with the notion that the conflict was a sacred battle that paved the way for the “Kingdom of God.” According to Rawlyk, by 1922 most Anglo-Protestant Canadians considered the war “scientific butchery” for which “all civilized nations were responsible.”40 His research indicates that in 1919, many civilians and veterans held “official religion” in disdain. In their view, the Protestant churches’ support of state war propaganda represented a “practical failure of Christianity.”41 In the aftermath of World War I, its meaning alluded many, and the church lost credibility in the eyes of citizens whose experiences contradicted the notion that the battle was part of God’s unfolding revelation in history. Rawlyk contends that youth were especially rebellious, preferring liberal theology and an “unabashedly” humanized Jesus to traditional Christianity.42 David Marshall, author of Secularizing the Faith, adds that student mistrust of denominational mediators inspired them to go to the Bible themselves to learn Christian truth.43 His research indicates that the impact of the war caused student enrollment in theology schools to drop.44 Citizens no longer trusted
the church as God's earthly mentor. World War I deflated the progressive optimism of Anglo-Protestant reformers in the prewar years. In the aftermath, churches struggled to find new relevance for religion.

Protestant visionaries who hoped that the unity and fervor of the war effort could be redirected into reconstructing Canada as a Christian society would be sorely disappointed. Inspired by the selflessness and sacrifice that the tribulations of war inspired in citizens both at home and abroad, reformers caught a glimpse of the society they wished to build in Canada. However, social and religious conflict did not disappear during the war years. It was only temporarily submerged by the larger cause. After World War I, ideological fissures among the Anglo-Protestant majority widened into irreconcilable gaps. A myriad of social, political, ideological, and economic forces divided Protestant citizens over Canada's ideal character. Although most Anglo-Canadians could agree on the national epithet "Christian," they frequently disagreed on the role of religion in society. Some entrenched themselves in traditional doctrines, while others embraced liberal theologies and values. Denominations split between the tensions of such extremes, while others struggled to find consensus. Many people simply drifted away from the churches in disillusionment, seeking other avenues of building national identity. Methodist minister J.S. Woodsworth's resignation and subsequent labor activities is indicative of those who put greater faith in secular organizations to "break down national prejudices and to educate the foreigner to think as a Canadian," as Woodsworth himself explains.

Scholars widely regard the twenties as an era of religious drift and disillusionment. In Secularizing the Faith, Brian Marshall contends that Protestantism in Canada lost its
prophetic voice of the pre-World War I years while “failing to understand or interpret the age.” Consequently the church struggled to remain relevant in society. Its survival was jeopardized in a nation that was becoming increasingly secularized -- a nation in which religious beliefs and institutions were in decline. Marshall argues that during the interwar years, an array of historical and cultural forces displaced the church as the primary institution of social and intellectual life in Canada. The ascent of scientific inquiry undermined many church doctrines as natural and scientific explanations for physical, historical, and human phenomenon destroyed the credibility of many religious truisms.

As Canada evolved from a pioneer to industrial society, financial prosperity, “the laicization of social institutions and functions,” rapid urbanization, immigration, increased mobility, and improved education led to a greater toleration for diversity. Consequently, people had more leisure time and personal freedom to enjoy the rising industries of mass media and entertainment. Churches no longer monopolized social and educational options, and were forced to compete with secular alternatives.

In Marshall’s view, mainstream clergy approached the challenge of secularization by accommodating to it. He describes how they “developing forms of worship, styles of preaching, and a Christian message” which would appeal to a “consumer oriented” society. In doing so, churches inadvertently supported the secularization process. Their message emphasized morality and social justice rather than the “historic miracles” of God’s revelation, Jesus’ resurrection, and the promise of salvation. In Marshall’s view, this practical and less mystical approach rendered the church obsolete. Protestantism had compromised that which rendered religion unique and necessary. Individuals such as J.S. Woodsworth realized that secular institutions could be just as effective, if not more,
in the cause of human advancement. The government’s gradual adoption of social
service activity was yet another example of institutions which promoted human welfare
without being under the specific auspices of the church, although as Loo and Strange
contend, its agenda was influenced by Protestant lobbying groups. According to
Marshall, the net effect of such realizations undermined the Christian assumption that
Protestantism was “the foundation for a moral and social order.”

Marshall is not alone in his assessment of the 1920’s as a period of religious insecurity
and drift. Richard Allen argues that the social gospel fell into decline, torn apart by
social and economic forces. In his view, the social gospel facilitated Canadian society’s
transition from Victorian sacred values to the modern and secular. In doing so it
precipitated the rise of the secular state, but inadvertently rendered itself insignificant by
the late 1920’s. To Allen, the movement abandoned its original agenda which proved
impractical and unrealistic, and made a ‘linear decline into secularization.” As Allen
explains, “the City of God -- the world of religious faith, hope and love -- could never
become the City of Man in time.” In his view, reality splintered the movement into
factions, which dissolved its momentum. Although social gospel advocates remained
convinced that the realization of “the Kingdom of God” required what Allen describes as
“an awakening of the social conscience and harnessing oneself to the yolk of social
concern,” they could not agree on how to act. Conservatives pursued legislative
reforms directed against individual sinful acts; radicals advocated a complete overthrow
of the established order; and progressives fell between these extremes.

Inspired by different visions of Canada’s national character, wings of the social gospel
fought for reform. Their efforts, however, became hopelessly mired in organizational
problems and disagreement. In Allen’s view, the movement’s traditional concerns, industry and labor, were abandoned due to “the complexities and frustrations of industrial conflict.”58 Activists were forced to reassess their goals. Radicals renounced the church as a vehicle of reform in favor of secular left wing agencies, while progressives turned their attention to “progressive politics, evangelism, and Church Union.”59 Allen argues that the social gospel fell into decline as its principles proved inapplicable. However, he notes that the movement facilitated secularization; the social gospel provided a religious justification for social change that provided a bridge from Victorian to modern values.

The movement departed from what Allen describes as older forms of Christian expression, such as: “concern for church state relations, education, political corruption, and personal and social vice,” in favor of urban and industrial problems.60 In doing so the social gospel provided a relevant theology for the modern age, but reformers could not agree on how to institutionalize the “the Kingdom of God.” They had different visions of what constituted a Christian nation.

The decline of the social gospel and the struggle of Protestant churches to find a relevant message and purpose in the 1920’s led some Protestants to support religious revival, and “a rediscovery of God in His relation to human life.”61 However, defining the nature of such a relationship proved problematic. Church leaders like S.D. Chown advocated abandoning social gospel theology and re-emphasising a more traditional understanding of God, which stresses individual piety and “the worship of the risen Christ.”62 In his view, the liberal emphasis on “Christ-like behavior,” and the manifestation of this new consciousness in the social order, had overshadowed the true task of the church -- evangelism.63 In Chown’s view, the church was struggling because
its real purpose had been subsumed by the social gospel agenda, which presumed too much faith in human kind.\textsuperscript{64}

Chown's insights reflect a larger debate that racked the larger North American Anglo-Protestant community in the early 1920's. The struggle to find a role for the church during this period was complicated by the fundamentalist/modernist controversy, which, in Rawlyk's words, "shattered the theological consensus of the late nineteenth century."\textsuperscript{65} Noll considers this debate "one of the major incidents" of North American religious history, and he considers it responsible for the "tearing apart" of Protestantism in the 1920's.\textsuperscript{66} Modernists believed in the necessity of accommodating modern culture and society. They maintained the optimistic notion that God worked through human society and that "the evolving shape" of modern life was a manifestation or realization of God's unfolding plan for humanity.\textsuperscript{67} Influenced by biblical criticism, modernists did not believe in a literal interpretation of the bible, or that it was inerrant. They tolerated Darwinism, questioned old Christian certainties such as the virgin birth of Jesus, and his literal second coming. Fundamentalists, on the other hand, insisted on both biblical literalness and inerrancy. They reacted against church political involvement, and maintained that the social gospel or liberal faith in human effort was erroneous. Only God's grace could save humankind. Conservative Christians feared that liberal theology was steadily eroding sacred truths. The more militant believed that coexisting with liberals in the same church was "tantamount" to condoning modernism and many split into separate denominations.\textsuperscript{68}

The fundamentalist/modernist controversy evolved from the Anglo-Protestant struggle to find a meaningful way for the church to respond to secularization and modernity.
Conservative Christians entrenched themselves in tradition, withdrew from collective political activity, and refused to make accommodation with secular society. God’s Kingdom existed in the next life. Progressive Christians, on the other hand, continued to try and remake Canada in their image of God’s kingdom, but their strategies changed. The Winnipeg Strike and ‘Red Scare” of the 1920’s cause Protestant reformers to shy away from what Allen describes as “sweeping statements” about restructuring the economic and industrial reform.\(^6\) As the social gospel lost momentum, scholars seem to argue that mainstream Anglo-Protestants redirected their energy to progressive politics, evangelism, and Church Union.

A work that focuses on the success of the progressive Anglo-Protestant agenda is Nancy Christie and Michael Gauvreau’s *A Full Orbed Christianity*. In their view, although the social gospel’s labor initiatives, institutions, and intellectual foundation proved unrealistic, its reform spirit attained many victories in the areas of child welfare legislation, prohibition, social purity, mother’s allowances, the eradication of sweat houses and child labor, and the establishment of a minimum wage for women.\(^7\) The effort of the churches to remain relevant also caused church leaders to integrate social science education into the training of ministers; consequently, the church became the leading authority in the field of social service.\(^8\) Supported by the churches, social service agencies utilized data collected from social surveys to form social policies, and political agendas. This initiative pioneered the state strategy of using data from social investigation and scientific research to form legislation.\(^9\)

Contrary to Richard Allen and Brian Marshall, Christie and Gauvreau argue that the successes of the progressive agenda prove that the social gospel did not fall into decline,
but rather testify to the continuing vitality of the Protestant religion in Canada. The debate, while too drawn out to address here, seems to polarize over incompatible definitions of the social gospel. Allen’s work, for example, focuses on the economic, political, and industrial issues of the day, while Christie and Gauvreau maintain that the movement’s longevity is not to be found in its labor initiatives, but in its commitment to social action. Their definition could be applied to almost any reform activity of the time. Christie and Gauvreau acknowledge that the social gospel’s original reform agenda lost momentum, but whether the Protestant activities that came after were signs of religious vitality or decline is up for debate.

Progressive Anglo-Protestant lobbying groups certainly had successes in the 1920’s, as the work of Loo and Strange verifies. Richard Allen would not disagree, but he maintains that such success were minor victories where the larger goal of social justice failed. Prohibition, perhaps the most passionate and long-term effort of Anglo-Protestant reformers, was defeated in all provinces by the late 1920’s. In the view of John Webster Grant, this was a sign that “Canadians were no longer willing to accept social guidance from the church.” Like Allen, he argues that the adoption of social service by the state was a sign of religious decline rather than influence. Marshall would agree. He maintains that Protestant forays into social service merely hastened the churches’ decline into irrelevancy as they lost sight of that which renders religion distinct from the secular world. Christie and Gauvreau are a kind of lone voice in a chorus scholarship that argues the decline of the significance of religion in a rapidly secularizing society. What is certain, however, is that Anglo-Protestants perceived progressive politics as an activity that properly concerned Christians. In such activity they perceived
a role for religion.

Perhaps the greatest institutional development of those with visions of "God's Dominion" was the formation of the United Church. The ideals from which this church was built represent the most distinct manifestation of the role that Anglo-Protestant believed the church should assume in Canadian society. Richard Allen and Brian Marshall argue that social gospel energies were poured into union as a new means of Christianizing Canada and solving its social problems. Mary Vipond, whose work *Canadian National Consciousness and the Formation of the United Church*, focuses specifically on the relationship between the United Church and nationalism, argues that in the post-war Laurier era, Canadian Protestant national sentiment was the central driving force behind church union. "Nation-building" a Protestant preoccupation since Confederation, reemerged among Christians, liberal and conservatives alike, after the war. In Vipond's view, the former might have emphasized the "redemption of society" while the later stressed "personal salvation," but they both desired a "Christian, democratic, and preferably British nation from sea to sea." Chown argued that without a united church, "the battle for religious control of the country would be lost in the next few years." The Methodist, Presbyterian and Congregationalist supporters envisioned a nation-wide church that would spiritually unite Canada. Leaders dreamed of ending denominational division within the Christian church, a move that would permit greater efficiency and less cost in spreading the "Kingdom of God."

Church union seemed critical to Anglo-Protestant Canadian national aspirations. In the post war era, immigrants poured into Canada exacerbating Protestant fears of losing cultural hegemony. Many were non-Christian or Catholic, retained foreign behaviors,
and held undemocratic political convictions. The Protestant attitude is exemplified in W.B. Creighton’s often quoted editorial in the Christian Guardian:

If our civilization is worth preserving we had better try to preserve it. We do not desire to have Canada filled with an unassimilated mass of people of different races and tongues who would possess no common bond of union and whose presence in large numbers would undo all the work that had already been done in trying to build up a Canadian nation.  

Mary Vipond has argued that in the 1920’s, as before the war, “Canadianization and Christianization” were considered inseparable. The church had a divine duty to guide its new citizens in “the principles of the Kingdom of Heaven,” thereby ensuring Canada’s sacred destiny. In the view of its leaders, a united church could provide immigrants with a clear and consistent citizenship “role model.” Newcomers would be recreated in the image of the Anglo-Canadian middle class ideal.

Anglo-Protestants advocated Church union in the name of national unity. It was hoped that a national church would provide a common bond between Canada’s disparate regions, ethnicities, and politics. The west, for example, was rapidly becoming the choice destination of immigrants, a fact which rendered it socially and politically quite different from eastern Canada. According to Vipond, this trend concerned churches in eastern Canada, whose members hoped to recreate the West in its Anglo-Protestant image. The West was also politically divided from the East. Prairie farmers felt that their political and economic concerns were not given adequate attention by eastern political parties, and in 1921 they voted in a regional block for the Progressive party. Church leaders were distressed by the threat of regionalism. The challenges of Christianizing the west had already driven its churches towards ecumenicalism. Without union, church leaders feared that western churches would break away and form their own
united church, rendering Presbyterianism, Methodism, and Congregationalism entirely eastern organizations. Canada would be become divided physically, politically, and spiritually.

The challenges of the west convinced church leaders that Canada’s national and religious future depended on its evolution. It was a vast empty land and future home to millions of citizens. To church leaders, it was the last frontier, a final opportunity to create “God’s Kingdom.” In the words of Methodist leader Salem Bland in 1904, “...there was no better chance anywhere in history or on the globe,” the west was “God’s last chance to the English speaking race.” Anglo-Protestants hoped that in creating a united church, Canada would serve as a role model for the rest of the world in the universal goal of the “reunification of Christendom.” Canada’s church would initiate a spiritual revival that would begin nationally but spread worldwide. Peace and prosperity would follow in the wake of global religious unity, a trend that would transcend “the insanity of political nationalism.”

Many Protestant reformers perceived church union as the answer to Canada’s many cultural, economic, and political divisions. A national church would give every citizen a set of values to identity with, a national character to which all could aspire. Scholars such as Vipond argue that the goals of its leaders, the assimilation of immigrants, and the fostering of a Christian Canadian identity were continuations of prewar preoccupations. Church leaders in the 1920’s were much the same people who led before 1914. However, in the post-war period, the extent to which the Canadian Protestant consciousness focused on church union as a means of creating national unity was amplified. Not everyone supported union, however. The Presbyterian Church split over
the issue. Its churches in the west voted almost unanimously in its favor, but in the east there were various objections. Some felt that the United Church compromised the doctrine of predestination, some objected to the Methodist preoccupation with social and political action, while others wanted to maintain a “distinctly Scottish tradition.” Regardless of such objections, upon its formation, the United Church became the largest Protestant denomination in Canada.

Scholarship on the subject of religion in Canada includes missions, the social gospel, progressive politics, the fundamentalist/modernist controversy, and church union. Each Anglo-Protestant initiative attempted to define a role for the church in Canadian society. Since many church leaders considered the west as “the region that would determine the future direction of our religious and national life,” trends in the west were considered indicative of the direction in which church fortunes were going during the inter-war years, regardless of idealistic Christian rhetoric. As Grant contends, “the churches were subject to stresses which belied their triumphal language. “The west” consists of several provinces, Manitoba, Saskatchewan, Alberta, and British Columbia. However, the study of Protestantism in the west is complicated by the fact that little scholarship exists on the subject, especially on Canada’s most westerly province, British Columbia. Specific works are few and far between. Outside of the general histories of religion in Canada and other works referred to in this study, this subject has been sorely neglected. Authors give readers only glimpses of its character through the lens of national trends and issues, but rarely do they examine religion in the west, and especially British Columbia, as a subject in its own right. If inter-war church leaders considered the west a harbinger of religious trends in Canada, the study of the role of religion in Canada’s most western and
most recently populated province, British Columbia, should prove revealing.

Books on the Protestant religion in British Columbia are few. One work, *Circle of Voices: A History of the Religious Communities of British Columbia*, edited by Charles P. Anderson, gives a brief introduction and history of the various religions that exist in the province, with the goal of fostering tolerance and respect. It provides information on twenty-four faiths, their myths of origins, institutional start and spread, and the subsequent activities of founders, heroes and believers. However, *Circle of Voices* adds little to the discussion of Protestant perceptions of the role of churches in Canada. With the exception of a few contributors, such as Bob Stewart and his essay on the United Church, there is little context or analysis. Several MA theses have been written on the subject of Protestantism in British Columbia, including Sheila Mosher’s *The Social Gospel in British Columbia*, and Ronald Martin’s *Faith Without Focus: Neighborhood Transition and Religious Change in Inner-City Vancouver*. Neither addresses the time period which concerns this thesis, and the later is not concerned with our subject. Ronald Martin focuses on specific neighborhoods in Vancouver, and how the religious character of these areas changed as their social demographics changed over the course of a century.

Histories of religion in Canada concern themselves with British Columbia to a limited degree. Mark Noll’s *A History of Christianity in the United States and Canada* and Neil Semple’s *The Lord’s Dominion* address larger trends in North American religious history, and give little or no attention to the Canadian west. A more focused work, John Stackhouse’s *Canadian Evangelicalism in the Twentieth Century*, provides interesting insight on institutional developments within the Canadian evangelical community, but he writes little about religion in a British Columbian context. In his view, none of the
trends he concerns himself with are native to the province. However, due to British Columbia's relative newness and number of recent immigrants, Stackhouse considers the province "a bell weather" in terms of the death of "the old Christian Canada."\textsuperscript{94} Such characteristics explain why British Columbia is so often on the threshold of new directions in Canada’s religious life. Other works that discuss religion in British Columbia include \textit{A Concise History of Christianity in Canada} by Murphy and Perin, \textit{The Church in the Canadian Era} by John Webster Grant, and Jean Barman's history of British Columbia, \textit{The West beyond the West}. Their emphases vary, but between them they address Protestant perceptions of the war, social reform, and the effects of liberal theology.

The insights that Murphy, Perin, and Grant provide on religion in British Columbia reflects larger national issues. During the war the province’s Anglo-Protestant majority experienced the same nationalistic fervor as the rest of the country in "preserving Christianity," freedom and democracy, against godless Prussian militarism.\textsuperscript{95} In British Columbia as elsewhere, the war was a moral and spiritual imperative. As Britain's colonial offspring, Canada, and particularly British Columbia, was dominated by the British born and newly descendant. Such demographics explain the province’s affections for the empire. With a population approximately 68 percent British in origins before the war, British Columbia was the most Anglo-oriented province, and the most xenophobic.\textsuperscript{96} The war exacerbated fears that the nation’s immigrants -- the majority of whom were pouring into the west -- were not sufficiently "loyal". Making them loyal required missionary zeal. Large-scale immigration rendered the west the evangelical frontier, and vanguard of mainstream cultural defense. Missionizing the west had an aura of
urgency as the level of immigration outpaced the services churches could provide. The solution that evolved among the province's Anglo-Protestants majority was church union.

Methodist, Presbyterian, and Congregationalists in British Columbia were more anxious than anywhere else to pool resources and create a national church which would, according to Robert Burkinshaw, author of Pilgrims in Lotus Land: "embrace all regions, reconcile the diverse components of the population, and define basic values for the country as a whole." Faith in the United Church as the solution to the nation's unity problems, however, was not universal. Members represented only 24.6 percent of the population by the end of the inter-war period. However, at least two-thirds of the population belonged to Anglo-Protestant denominations. Mainstream churches perpetuated the goal of Anglo-Protestant cultural hegemony, but divisions not only between denominations but also within any one denomination, indicate that not all agreed on the character and destiny of God's dominion. Voices arose with different worldviews, challenging mainstream social, political, and economic values. Proponents of the social gospel and conservative Christians, for example, maintained different national ideals, and sought to model Canadian society accordingly.

Insight into such issues may be found in Jean Barman's history of British Columbia, The West Beyond the West. Barman credits the social reform movement in British Columbia with numerous advances during this period, including child welfare, disease prevention, social conditions, the minimum wage, workers compensation, pensions, and public works. She argues that, as in other parts of the country, British Columbia's Anglo-Protestants were preoccupied with remaking citizens according to "the middle class Canadian image of respectability." Whichever path of reform they pursued,
Anglo Protestant British Columbians held in common their insistence on addressing the social and physical needs of the people. Barman, like Allen, Marshall, and others, maintains that the social gospel arose from an effort on the part of Christianity to remain relevant in the twentieth century. The movement was divisive, however, splitting liberal and conservative Christians over the issue of which direction Protestantism should take. The social gospel in British Columbia, like elsewhere in Canada, inevitably divided over the contours of a Protestant Canada. Radicals, articulated a theology that advocated the reconstruction of the existing social order along socialist lines. Their labor sympathies rendered them popular with the working class. Moderate reformers, on the other hand, were usually middle class, and committed to maintaining the existing order. The two groups held very different assumption about the role of religion in Canada.

Further insight into Protestant agendas in British Columbia may be found in Robert Burkinshaw’s *Pilgrims in Lotus Land*. His book is one of only a few which studies exclusively the subject of religion in the province. Burkinshaw credits Protestantism with shaping the province’s cultural landscape. His primary concern, however, is the region’s most “prolific” Protestant group -- conservative Christians. In his view, the reasons behind the prevalence of this group also explain why the province was the most secular in Canada. Scholars such Murphy and Perin, Barman, Marshall, Grant, and others support this contention, but Burkinshaw provides the most comprehensive explanation.

Burkinshaw argues that circumstances unique to British Columbia were responsible for both the popularity of conservative Christianity, and the province’s secularity. Its secularity was the byproduct of local factors, which included the transient nature of the
province’s population. People immigrated to British Columbia with the intention of bettering their financial lot in life. They moved here for economic rather than religious reasons, a condition which pervaded the province with the “spirit of materialism”. To Burkinshaw, British Columbia’s lack of religiosity can be attributed to the fact that its population consisted of “pioneers, not pilgrims.” In addition, the “boom and bust” cycle of the province’s economy, along with the seasonal and often transient nature of its resources industry, did not allow for a stable population. As a result, people remained uncommitted to local churches, if any existed. Citizens frequently lived in places that were not large enough to justify or support the presence of clergy. According to Burkinshaw, religion came to occupy a low place on the agenda of provincial residents as a result of this combination of factors.

To date Burkinshaw’s perspective on religion in British Columbia remains unchallenged. The province’s relative youth, economy, and transient population explain the absence of deep denominational roots. Hence mainstream churches never gained the predominance that they held in areas in which they were long established. Mainstream denominations had not been present in British Columbia much longer than newer Christian organizations. In any case, new immigrants, often arriving in desperate circumstances, were frequently too preoccupied with survival to think about religion. When such issues became pertinent, Protestantism’s newest trend, conservative evangelicalism, became attractive in light of changes within Canadian religious culture. As traditional 19th century Christianity faded along with the generations and needs it served, Protestants were faced with a choice between a dying Victorian religious culture which did not address present social or spiritual needs, and one which adopted liberal
theology at the expense of traditional convictions. Many British Columbian Protestants opted for a new form of Christianity that reflected their worldview. As a result, Protestant churches sought to redefine their organizations in the context of the twentieth century.

Burkinshaw's book details tensions within British Columbian religion, culture, and society that are not addressed in other works on religion in Canada. He explains, for example, how the fundamentalist/modernist controversy split the Christian community in Vancouver, dividing into groups that were generally but not exclusively defined by the class, ethnicity, age, and education of its adherents. He identifies three strands of conservatism: "mainline" conservatives, "separatist" Baptists, and Pentecostals. Each group rejected Christian liberalism and the social gospel, believing that the role of the church was to take a militant stand against secular "alien forces" corrupting mainstream churches. Their strategies, however, were different.

In Burkinshaw's view, the mainline conservative approach was to remain in their denominations with the hope of reforming them from the inside out. They emphasized religious experience, piety, premillennialism, and evangelism. Mainline conservatives adopted this strategy because they were the most "respectable" of conservative strands -- "British oriented middle class people" who lived mostly on Vancouver's west side. With wealth and social position in the existing order, they were committed to preserving it. Fundamentalist Baptists, on the other hand, consisted of mostly working class people from east Vancouver who considered the mainline conservative position a dangerous compromise. Therefore, they chose to separate into an uncompromising denomination. According to Burkinshaw, the fundamentalist Baptists' reaction against liberal theology
and modern thought was more extreme than that of mainline conservatives because they were less educated and less invested in the established social order.\textsuperscript{110}

Burkinshaw's last conservative group, Pentecostals, disassociated themselves from the mainstream altogether. They remained convinced that no human effort could rescue Christendom from the inroads of modernity and liberalism.\textsuperscript{111} They endorsed the same platform as mainline conservatives and fundamentalist Baptists, but remained distinct in their emphasis on the supernatural. According to Burkinshaw, other denominations perceived Pentecostals as "gullible marginalized people who lacked status, respectability and refinement."\textsuperscript{112} Members tended to be young, of low financial status, and twice as likely to be of non-British decent.\textsuperscript{113}

Burkinshaw's work is helpful in analyzing mainstream Protestant perceptions of the role of the church by providing scholarship on those who fell outside the mainstream. However, an analysis of religion in British Columbia begs the question of what mainstream Protestantism really was. Radical social gospel advocates split from the mainstream due to its lack of commitment to reform, and conservatives split due to its lack of commitment to tradition -- so what remained? According to Burkinshaw, whatever remained stagnated into "many dead liberal churches carrying on a 'social club' program."\textsuperscript{114} This reality explains the popularity of conservative Christianity. Conservatives advocated something certain and fallible in a world of people "discontented with the chaos of pluralism and its moral anomic."\textsuperscript{115} They offered well-defined world-views, and they had in common the ability to provide an anchor in a rapidly changing world. As opposed to the United Church, which strove to remove differences, conservatives accentuated them. Conservative Christianity offered security:
it offered something certain.

Burkinshaw's work provides rare and much needed insight into the subject of religion in British Columbia. Research on inter-war religion in Canada in general, and British Columbia in particular, is definitely needed. It is the intention of this thesis to address this gap through a study of the relationship between Protestantism and society in the province's major urban centers, Vancouver and Victoria. I will explore this relationship through a promising new window into the role of Protestant churches in British Columbia -- the church taxation debates of the 1920s.

The question of whether churches should be required to pay taxes was controversial. It was hotly debated from pulpits, newspapers, and various publications. Those who believed churches should be taxed advocated a diminishing civic role for churches. In their view, church tax privileges were remnants of an outdated worldview that impaired good government. Church tax opponents, on the other hand, argued that the abolishment of church tax privileges would initiate an unprecedented decline of Christendom in Canada, and hence civilization. The church taxation controversy highlights tensions between the province's secular orientation and the aspirations of its Anglo-Protestant population. It reveals public perceptions of the role of the church in society. The outcome of the issue indicates that, although British Columbia might have been less religious than other provinces, its Anglo-Protestant majority still had visions of "God's Dominion." Whatever tribulations the post war era might have visited upon British Columbia's religious communities, they remained committed to the creation of the "Kingdom of God." Canada was still sacred space.
2 Ibid., 198.
3 Ibid., 5.
6 Ibid.
8 Armstrong 1906, 21.
10 Ibid., 105.
13 Ibid., 15.
14 Ibid., 1.
15 Woodsworth 1909, 120-121.
16 Ibid., 9.
18 Ibid.
19 Woodsworth 1909, 256, 267-269.
20 Loo and Strange 1997, 4.
21 Ibid., 60.
22 Ibid., 146.
23 Ibid.
24 Allen 1971, 6, 29.
25 Ibid., 7.
26 Ibid.
27 Ibid.
28 Ibid.
29 Ibid., 11.
31 Westfall 1989, 204.
32 Ibid., 207.
33 Ibid.
34 Terence Murphy and Roberto Perin, A Concise History of Christianity in Canada (Toronto: Oxford University Press, 1996), 335.
36 Murphy and Perin 1996, 335.
37 Allen 1971, 36.
38 Allen 1971, 35.
40 Ibid., 145.
41 Rawlyk 1990, 146.
42 Ibid., 146.
44 Ibid., 185.
45 Murphy and Perin 1996, 337.
46 Loo and Strange 1997, 238.
48 Ibid., 5.
49 Ibid., 7.
50 Ibid., 7.
51 Ibid., 5.
52 Ibid., 6-7.
53 Ibid., 4.
54 Ibid.
55 Allen 1971, 353.
56 Ibid., 17.
57 Ibid.
58 Ibid.
59 Ibid., 196.
60 Ibid., 9, 24.
62 Ibid., 184.
63 Ibid.
64 Ibid.
65 Rawlyk 1990, 140.
67 Ibid., 374.
68 Ibid., 385.
69 Grant 1988, 122.
71 Ibid., 130.
72 Ibid., 246.
Grant 1988, 122.
Ibid. See also Allen 1971, 248-249.
Marshal 1992, 151.
Ibid., 154. See also Allen 1971, 250.
Rawlyk 1990, 151.
Allen 1971, 252.
Mary Vipond, “Canadian National Consciousness and the Formation of the United
Church of Canada,” in Prophets, Priests, and Prodigals: Readings in Canadian
December 1920) 16.
Ibid., 177.
Ibid., 175.
Ibid., 177. As quoted by Mary Vipond.
Ibid., 181.
Ibid.
Ibid., 182
Ibid.
Ibid.
Ibid.
Ibid. 1990, 152.
Vipond 1992, 177. As quoted by Mary Vipond.
John Stackhouse, Canadian Evangelicalism in the Twentieth Century (Toronto:
University of Toronto Press, 1993), 197.
Murphy and Perin, 1996, 335.
Robert Burkinshaw, Pilgrims in Lotus Land (Montreal & Kingston: McGill-
Queen’s University Press, 1995), 4.
Ibid., 343.
Jean Barman, The West Beyond The West: A History of British Columbia
(Toronto: University of Toronto Press, 1996), 393.
Ibid.
Ibid, 210, 225.
Ibid., 203.
Ibid.
Ibid.
Ibid.
Ibid., 55.
Ibid., 94.
Ibid., 56.
Ibid., 57.
Ibid., 94.
Ibid., 101.
112 Ibid., 138.
113 Ibid., 140.
114 Ibid., 121.
115 Ibid., 17.
The question of whether the state possessed the right to tax churches first raised its head in British Columbia's capital city, Victoria. This municipal issue forced residents to consider the role of religion in the province and society. Citizens thought of Victoria as a Christian city. In the experience of Margery Adelaide Muskett, resident of Victoria from her birth in 1858: “Everyone went to church on Sundays, in the morning... Yes, big Sunday dinner after church. And that is the way most houses were run.”¹ British civil servant Raymond Chandler described Victoria as “dullish, as an English town would be on a Sunday, everything shut up, churchy atmosphere and so on.”² Yet in this city where “Nothing at all interesting happened,” one of the most prominent local religious issues of the time erupted.³

The church tax debate was a defining period in provincial Christian history. Tension existed between Christians who maintained the sacred conviction that God was above the state, and therefore entitled to special status in law, and a secular reality that seemed to place religion on an equal footing with mundane human activities. Secular trends in the early part of this century seemed to render churches nothing more than a choice on how to spend one's time. However, the legislature still afforded churches certain tax privileges based on the assumption that such buildings belonged to God, whom the state could not presume to tax. There were people who resented the fact that churches had special status in a democratic country in which religion and the state were ideally
The secularization of social and political institutions and functions, post war cynicism, liberal theology, and biblical criticism also took their toll. Citizens questioned the purpose of religion and the church tax debate was a symptom of this process. For the most part, Victoria residents resisted changing legislation that permitted "God" special legal status, and the reasons had much to do with their attachment to British tradition.

Victoria was the second largest urban center in British Columbia. Vancouver had long superceded the capital in population and economic growth due to its isolated location, which rendered manufacturing and industry inconvenient and uneconomical. Vancouver had the advantages of deeper ports, and it was the last stop on the Canadian Pacific Railway line. Vancouver boomed while Victoria’s economy stagnated, a trend that caused Victoria’s working population to migrate to the mainland. In the years between 1921 and 1931, the city’s population increased by only 300 people. Victoria became the home of government employees, and what was considered “the better classes” in retirement. Anglo-Protestants retirees were attracted to Victoria because of its “British image.” British civil servants who became acquainted with Victoria while traveling back to Britain during extended leaves from pacific outposts were often so impressed with the city that they invested in property for retirement. By the end of the decade, the city’s proportion of people over the age of sixty-five exceeded that of any other urban center in Canada. The majority of Victoria’s residents were British, numbering 80 percent or more from 1920 on. Post war Victoria was known as quiet place with an attractive climate, beautiful homes, parks, and gardens.

The city had the reputation of being “a little bit of old England,” and according to Terry Reksten, author of More English than the English: A Very Social History of
Victoria, if English residents perceived themselves as Canadian "...that was only because Canada was part of the British Empire." England was considered "Home" regardless of the fact that many residents had never been to Britain, or had only lived there during childhood years. Although James Dunsmuir's daughter Byrdie, for example, had never set foot in England, she told her son: "Always be proud and glad that you are British, there is nothing like it in the world." Cecilia Bullen recalled her grandfather toasting the Queen at every meal, and another resident, Winnifred Lugrin Fahey, remembers bursting into tears when her teacher informed her class the Queen Victoria had died: "We all loved the Queen, you know." The most celebrated holiday in the city's civic calendar was May 24, Queen Victoria's Birthday. The city was decorated with British flags, thousands of people of all nationalities turned up, many having traveled great distances. There were activities of all kinds: sports, parades, "sham battles" performed by the navy, novelty events such as the "greasy pole race," music, and picnics. Major Montieth describes May 24th as "a great sight," and "our big day." Queen Victoria's birthday celebration was an affirmation of the city's British heritage and tradition.

Residents of Victoria during this period affirm the city's British identity. As Major Roger Monteith recalls:

The population of Victoria today is totally different to what it was in the early days that I remember. In those days you had genuine English people, born in England, brought up and educated in England -- English ways, English ideas, and possibly, I might say, English accents.

However, Monteith did not perceive Victoria as a genuine replication of England, but a "cheap imitation" Reksten argues that Victoria's "Englishness" is debatable. He
concludes his book with the statement:

Did anyone stop to think that George Warren, the man most responsible for Victoria’s belief that it somehow really was like old England, was born in San Francisco and had never ventured off the American continent when he began to insist that Victoria was so recognizably English?25

In his view, the city was more a mixture of “British traditions” and “American progressiveness;” yet, it is clear that Anglo-Protestant residents fiercely identified with their British origins.26 It was this identity that rendered the notion of changing the legislature abhorrent. Provincial legislation was based on British law, an institution that many English citizens perceived as irreproachable. In their view, British institutions, whether legal, political, or religious, were the most evolved on earth -- a consequence of the conviction of the superiority of the Anglo-Saxon character. To those who supported tax privileges for churches, retraction from these ideals jeopardized civilization itself.

Information on Victoria’s church taxation struggle is scarce, and seems to exist in only two places, The Victoria Daily Colonist, and The Victoria Daily Times. Despite such limits, research on the dispute is possible. Articles and editorials describe the issue’s history, the opinions of people involved, and the larger consequences of its outcome. Such sources disclose public perceptions of the significance of churches in urban British Columbia, and indicate the role that churches mandated for themselves.

All Christian religions and denominations in Victoria became involved in the church tax exemption issue, but the legal struggle was spearheaded by the Catholic Church. The Bishop of Vancouver Island took the initiative because imminent legal circumstances
forced him to do so. However, he was strongly and actively supported by Anglo-Protestant denominations. Conspicuous supporters included Anglican, Reformed Episcopal, Methodist and Presbyterian churches. Only the Baptists and a few Presbyterians dissented from prevailing Christian attitudes on the issue. Voices representing non-Christian faiths were mute -- at least in the newspapers. Whatever their differences, Catholics and Protestant exemptions supporters believed the church tax exemption campaign served a common interest - the maintenance of British tradition and the churches' status within that tradition.

On May 1919 advocate F.A. McDiarmid filed suit in the Supreme Court Registry on behalf of Catholic Bishop Macdonald, asking for an injunction against the sale of land on which St. Andrew's Cathedral stood. Under the city's land assessment, St. Andrew's owed an estimated $16,000 in taxes, dating from 1912. Accordingly, the compulsory tax sale amendment to the Municipal Clauses Act demanded the sale of the property on May 26, 1919. However, in McDiarmid's argument, it was unlawful to sell church lands in order to secure tax payments, indeed, it was unlawful to tax church property at all. He contended that the revised statutes of 1911, and the amendment of 1912, exempted buildings dedicated to the worship of God from tax assessment.

The difficulties of the case lay not in the statues of 1911 in which church sites were exempted from taxation, but in the removal of that exemption a year later. In 1911, the province exempted from taxation "Every building set apart and in use for the public worship of God and site thereof." In 1912, the words, "and site thereof" were struck

1 Although the issue began with a Catholic church, it was quickly appropriated by the Protestant denominations. A fuller study of the Catholic response, which would have to be grounded in a much more elaborate discussion of Catholicism in British Columbia, is beyond the scope of this study.
from the statute.\textsuperscript{33} From that time, the city had assessed and taxed all church land. In the case of St. Andrew’s Cathedral and other churches, actual collection had not been successful.\textsuperscript{34} Hence, as Justice Murphy observed, the city seemed to be in the bizarre position of being able to sell the land on which the Cathedral stood, but unable to sell the building with it.\textsuperscript{35} He added that under such circumstance, it was unlikely that the property would sell.\textsuperscript{36}

To the St. Andrew’s solicitor, however, the civil practice of taxing church land was based on a misinterpretation of the legislation governing the issue. In his view, since the legislature exempted buildings in use for the “public worship of God,” they could not be “disturbed,” and therefore, “neither could the ground on which they stood.”\textsuperscript{37}

Consequently, the land that supported the buildings must also be assessment free, as “everything necessary to the maintenance of the Christian religion and the public worship of God is exempt.”\textsuperscript{38} McDiarmid believed that the legislature did not intend to distinguish between the ground under and around the Cathedral, and the Cathedral itself.\textsuperscript{39} A reporter observed that the litigants seemed to create a dilemma which required a solution proposed in one of Shakespeare’s plays: “Shylock was entitled to his pound of flesh, but in taking it could not shed a single drop of Antonio’s blood.”\textsuperscript{40}

Due to the controversy, city Solicitor R.W. Hannington advised City Council to delay its sale pending litigation.\textsuperscript{41} If the city lost its case, the sale would be invalid. Alderman Fullerton rejected this course of action as “a weak policy” which would “prejudice” the city’s claims.\textsuperscript{42} However, as Alderman Sargent pointed out, should the sale of the property prove illegal, the city might be forced to pay damages.\textsuperscript{43} In the end Hannington’s recommendation was accepted. City officials were employed to investigate
the extent to which churches in Victoria were delinquent in their tax payments. Apparently, not only St. Andrew’s, but also a number of churches were in arrears. The Victoria Daily Times claimed churches were non-revenue producing, they were unable to meet such costs. However, if litigation favored St. Andrew’s, the city still stood to lose a great deal of revenue, as there were more than fifty churches in the Victoria area.

Initially, the court decided in favor of the city. Presiding judge, Justice MacDonald, ruled that the city was entitled to sell both the land and site of St. Andrew’s Cathedral in reparation for property taxes in arrears. Justice MacDonald declared all church site tax exemptions granted churches since 1913 invalid, and for the period between 1914-1918, he awarded the city a claim of $10,068 in general taxes, and $2,962 in local improvement taxes. In MacDonald’s view, if the legislature had intended exemptions for church buildings and the land on which they sit, it “could easily so expressed itself” as other provinces such as Ontario and Saskatchewan had done. In addition, he dismissed the defendant’s argument that the provinces were never given the power to tax church property. In his view, provisions for such power were stipulated in the British North America Act:

Under the sections of the British North America Act giving provinces the jurisdiction to make laws as to (8) municipal institutions within the province, (13) property and civil rights within the province, and (16) generally all matters of a merely local or private nature.

Justice MacDonald’s ruling, however, was not the end of the issue. On September 15, 1920, the Court of Appeal decided in Bishop Macdonald’s favor. Of the three judges who sat on the case, only MacDonald dissented. Six days later, the city responded to the decision by announcing its intention to appeal directly to the Privy
Council in London, bypassing Canada’s Supreme Court altogether. The Mayor was confident that a superior tribunal would overturn the Court of Appeal’s decision. Bishop Macdonald, on the other hand, expressed pleasure in the fact that the church had won “the first case of its kind ever before a British Columbia court of law.” He announced no immediate plans to seek restitution for property taxes levied in past years, although he would consider it:

...if it is held illegal now to tax church property, it must have been illegal to do so in the past. If this view is sound then the city owes the church money and is obliged to pay back taxes of other churches as well.

As responses to the court’s decision multiplied, appeal court judge Justice Martin explained the reversal of Justice Macdonald’s ruling. He acknowledged the significance of the issue involved, calling it “a question of great public importance” in a province that guaranteed religious liberty in a nation free from an established religion. The court’s decision affected St. Andrew’s Cathedral and every religious denomination in British Columbia, including Jews, Muslims, Sikhs, and Buddhists:

...the exemption from taxation of "every building set apart and in use for the public worship of God" extends to the buildings of all religious denominations who worship "God," and whatever definition may be placed upon that wide word elsewhere, it certainly in this province of complete religious liberty, freed from an established church, is not restricted to the God of the followers of Christ, but also, for example obviously includes the Supreme Being who is worshipped by our Jewish or Mahommedan fellow subjects, the latter of whom, in India alone, are greater in number than all the white people of European extraction in the whole British Empire.

The inclusion of non-Christian religions in the church tax exemption statute proved unpopular among exemption opponents, a theme which will be explored latter in this chapter. Many perceived non-Christian traditions as unworthy of equal legal status with Christianity, and they felt threatened by their large numbers.
Martin reviewed the church taxation issue beginning with the provincial taxes on real-estate enactment, chapter 16 of 1881, section 20, which detailed the statutes on which church exemptions were based:

... Every place of public worship, churchyard, burying ground, public school house Public roadway, square, township, or city hall, jail hospital, with the land requisite for the due enjoyment of.\(^{58}\)

He describes the difficulties of a word as imprecise as “place:”

Now the expression "place" of public worship is as wide as it is indefinite, and would, without more, include a building with the adjoining land necessary for due enjoyment, and it might mean either a building or a piece of land, open or inclosed, without any building or even an altar where people congregate according to their religious inclinations for public worship, with seats or benches, or without, just as they did, for example, in the early days in Victoria under a fine oak tree called the "Gospel Oak," which until a few months ago was still standing on Fort Street...\(^{59}\)

As Martin observed, the 1881 statute exempted both church land and buildings. The legislature made no attempt to distinguish between the building and the property on which it sat, an area that could include, in the words of Martin, “a considerable area.”\(^{60}\)

Martin argued that this vague legal state of affairs continued until 1891, when the “unsatisfactory” word “place” was removed, and replaced with the word “building.”\(^{61}\) The statute then read, “Every building set apart and in use for the public worship of God.”\(^{62}\) At this time, the word “building” and the qualification “of God” occurred in legal books for the first time. In Justice Martin’s view, the church exemption issue at this point required defining the phrase “building of God” according to “the ordinary and legal as well as popular sense.”\(^{63}\) To do otherwise, he argued, would violate the legislature’s intentions. Therefore, Justice Martin went on to examine the meaning of “building” according to its ordinary and popular usage, and numerous legal precedents. He concluded that its definition includes “the land and soil directly under the building and
eves which support its structure.\textsuperscript{64} After clarifying the word “building,” Justice Martin turned to the tax exemption statute of section 159, 1891, which, for the first time, introduced what he described as a “dijunction” between the taxation of church land as separate from its buildings, or “improvements.”\textsuperscript{65} Such distinctions, however, were imprecise and changed frequently over the next few years. Martin argued that the legislature’s statutes governing the issue were difficult to interpret:

The truth is that it is difficult to extract any fixed plan or intention from all the legislative experimentation from year to year, with the important exception that the meaning attached to “building” in the first and second exemptions, as already pointed out, was never altered since its introduction in 1891.\textsuperscript{66}

Nevertheless, Martin concluded that the exemption clause was not significantly altered until 1911, when in chapter 170 section, 228, the words “and site thereof” were inserted after “every building.”\textsuperscript{67} This addition expanded rather than limited church property exemption rights. Yet, the word “site” was also imprecise, or “elastic,” as Justice Martin described it.\textsuperscript{68} The word was so problematic that in 1913 the expression, “and site thereof,” was struck out.\textsuperscript{69} The statute now remained as it had prior to 1911. In the Justice’s opinion, the current terms of the statute were so “large” as to be able to support either the case of the defendant or plaintiff.\textsuperscript{70} In such circumstance, the law dictated that it was the responsibility of the court to rule in favor of the public’s best interest, which in Justice Martin’s opinion, supported church tax exemptions:

Now can it be said that the legislators of this Province could have any better intentions for the public benefit than to encourage as their statute has it, “the public worship of God?”\textsuperscript{71}

Justice Martin’s interpretation of the law assumes that religion is of value to the
state, and that church legal privileges are in the better interests of the people of Victoria. Perhaps he maintained the widely held conviction that the church created moral and law-abiding citizens. Unfortunately, little besides his statement on the churches public benefit exists to reveal the Judge’s private convictions. Martin was not alone in his views. The other Judge who sat on the Court of Appeal, Justice McPhillips, supported Martin. He stated that the intention of the legislature regarding churches “could only be immunity from taxation.” In McPhillip’s interpretation of the law, the object of the statute was to encourage the building of churches and the worship of God. Like Martin, McPhillips believed that the law encouraged religion because it was in the public’s best interest. A religious citizen was a better citizen. However, McPhillips also found the amendment’s language ambiguous. He argued that although the land on which a church might sit should be exempt, the law should clarify the status of extraneous property.

As decisive as the Court of Appeal’s decision might have seemed, the battle over church taxation was not over. Lack of clarity in the statutes governing the issue raised doubt over the legislature’s intentions. Chief Justice Macdonald was vociferous on the issue. His original judgment might have been overturned, but his emphatic opposition to the decision of the Court of Appeal revealed frustration with the lack of precision in the legislature’s act. He assigned blame for the controversy on ineffectual “judicial construction.” The statute failed to define exactly what “building” meant.

Justice Macdonald maintained that bishop’s solicitors had a plausible argument in their insistence that “building” must mean building and site, for the building itself could not have “a useful existence without the land it stood upon.” However, as it presently stood, the legislature severed the land from its improvements, which include buildings.
He felt that if the legislature intended to grant an exemption of both the church and its site, it should replace the amendment clause that had been “deliberately struck out” in 1912. In any case, Justice Macdonald believed that the legislature never intended such an exemption. In his opinion, defining church property as part of the building set a dangerous and ludicrous precedent:

... every tax payer could, if the appellant’s contention be sound, properly be heard to say, “You can not assess my land since my land is part and parcel of my building, which is exempt, and you can not sell my land for default in payment of taxes assessed against it, because my building which is exempt from assessment is situated upon it.”

While Macdonald conceded that it might be necessary to decide whether the municipality could sell the building as well as the land for taxes in arrears, in his view, the city had the right to sell both. The municipal government of Victoria agreed with him, and began preparation for an appeal to the Privy Council in London.

As it prepared to appeal, City Council realized the larger implications of the case in that the outcome would affect all provincial municipalities, and their treasuries.

Alderman Sargent expressed the gravity of the issue:

Every municipality that has a church is involved in this, and it is a vital matter to the city of Victoria. We have been in the habit of speaking of this case as being the city of Victoria against the Bishop of Vancouver Island. But if we make inquiry, we will find that there are many churches interested to an extent equal to the Roman Catholic Church, indeed, the Roman Catholic Church has simply taken the initiative.

The city was uninterested in discussions about the value of religion and churches as a symbol of its status in society. It never engaged in a single debate on the issue during the entire exemption debate, which was probably wise. The city’s desire to tax churches placed sacred institutions on the same mundane level as businesses and private
individuals. Any theoretical defense of this position would have provoked a negative response on the part of the God-fearing sections of the community. Instead, Victoria favored arguments that emphasized the concrete economic realities that municipalities faced. Since religions in Canada were proliferating, the amount of tax-exempt property represented significant lost revenue. Church tax exemptions meant less revenue for the municipal government, which inhibited the city’s ability to maintain and regulate the community. The city of Victoria hoped to convince citizens that the proper role of churches was to act as a role model for citizens, to support the state rather than be a part of it. To the city, fulfilling this role meant that the church should pay taxes, like any good law-abiding citizen.

In pointing out the potential consequences of Victoria’s church tax exemption suit for all municipalities, the city hoped to defray the expenses of litigation by convincing other cities to assume some financial responsibility. Victoria aldermen were also concerned that churches would seek restitution for taxes collected in previous years, a legal situation which would further burden already cash strapped provincial municipal treasuries. For this reason, the city approached the Union of British Columbia Municipalities with the suggestion that members share in the case’s litigation costs. Such cooperation was made possible at the Union’s convention a year earlier when a resolution was proposed which, if passed, would permit municipalities of the province to join together in litigation of common interest. According to Alderman Sargent, it was the case involving St. Andrew’s Cathedral that inspired the proposal in the first place. This cooperative resolution was shortly passed, with the stipulation that the expense born by each municipality should match the proportion of revenue that they would collect
from assessed church lands.  

Support from the Union of British Columbia Municipalities was complicated, however, by the City of Victoria’s withdrawal from the Union a year previously. Ironically, the cause was also related to the St. Andrew’s Cathedral taxation case -- the same case which inspired the Union’s cooperative litigation policy. The City of Victoria broke from the Union because the Union continued to employ as its solicitor Mr. McDiarmid, who acted on behalf of the St. Andrew’s against the city. McDiarmid, City Council argued, worked “indirectly” against every municipality in the province. Despite such reasons, Victoria’s aldermen now regretted splitting from the Union. In seeking what the Victoria Daily Times called “splendid isolation,” the city had impaired its chances of receiving assistance with litigation costs. Aldermen argued that as soon as McDiarmid’s “intolerable” position was eliminated, they would again seek membership in the Union; however, they could see no reason why the province’s municipalities would not want to become involved in a case that would affect them as well. The Union of British Columbia Municipalities did not immediately decide on the issue, however, and Victoria was forced to proceed knowing that it might not receive any support.

On October 5th, 1920, the city of Victoria formally appealed to the Privy Council with the request that it interpret the word “building.” The case would be held on July first to the fourth the following year before Lords Shaw, Cave, Atkinson, Phillimore, and Dunedin. Mr. McDiarmid continued to represent Bishop Macdonald, with Harold B. Robertson representing the city. The Privy Council’s decision was greatly anticipated, since the outcome would determine whether civic authorities had the power to tax church sites. Supporters on both sides considered the case “... the most important which the
The city had fought for many years. Newspapers popularized the issue as "...a fight between the churches of the province and all the municipalities of the province." The church exemption issue was taking on significance far greater than the interpretation of a "judicial construction." It was becoming a debate over the purpose of religion in society, and the role of churches. Was it simply to encourage the worship of God, or something greater?

Wisely, the city itself avoided becoming involved in such theoretical and potentially explosive discussions. Instead, it concentrated on the legal technicalities necessary to accomplish the goal of abolishing church tax exemptions. H.S. Pringle insisted that should the Privy Council decide in favor of the churches, the matter was still not settled. He argued that it was within the power of the legislature to change the law governing the exemption statute, a move that would render the Privy Council interpretation of the present law irrelevant. Consequently, in Pringle's view, "it was within the power of the legislature to ultimately decide whether or not churches and church property shall be taxed." In other words, if the city lost its case, the Union of British Columbia Municipalities could appeal to the provincial legislature to amend the laws governing church taxation. In this way, it could still establish the power to tax churches.

The city's attitude towards the Privy Council's pending decision was not popular among citizens. Letters poured into Victoria's newspapers accusing the aldermen of being "intolerant" and in violation of "the spirit of fair play." Another theme echoed Justice McPhillips appeal for common sense. Letters often described impossible situations that would result from selling the property out from under a church. As one writer maintained, "Churches as a rule are fairly substantial buildings incapable of being
moved.” It was questionable whether prospective buyers would put themselves in the impractical position of owning the soil under a church but having no access to it. Other letters predicted that eliminating tax exemptions would result in churches being torn down, a policy that would generate hostility and backlash from the “God-fearing sections of the community.”

Despite such recoil, however, those who wrote letters to the editor often permitted the city one concession: although the land on which a church actually stood should be exempt, extraneous property was not necessarily. If the role of the church was to encourage the worship of God, the possession of excess property would be difficult to justify, and tax exemptions even harder. Church property was not sacred simply because the church owned it. Indeed, churches did not even have the power to define sacred space - that prerogative belonged to the state. Churches depended upon public support to influence state policy regarding churches, support that would prove critical to the outcome of the church taxation issue. The fact that the space that qualified as sacred was shrinking reflects the narrowing definition of the churches’ public role.

Letters also appeared in support of the city. They commonly argued that the legislature never intended to exempt church land from taxation. Evidence, they believed, could be found in the decision of the legislature to strike out the words, “and site thereof,” in 1912. In the opinion of exemption opponents, it was the responsibility of the Legislature to clarify the statute to render all church property -- land and buildings -- taxable. They knew that removing traditional exemption privileges would be “strongly resented” by the larger community; however, they argued that the church “was losing its hold” on the population, and that church attendance was not large. They also argued
that the remainder of the population was either indifferent or hostile to being taxed "in order to subsidize the church."\textsuperscript{102}

To exemption opponents, churches should simply be regarded as another consumer with no more status than a local business. Churches burdened the community because they did not assume their share of the municipality’s maintenance. They considered Churches as little more than bad tenants who set a bad example. Exemption opponents argued that religion should hold no special privileges because it would be unfair to the unreligious majority.\textsuperscript{103} It might be noted that they offered no statistics to support their claim that the majority of citizens were unreligious. However, they did utilize the argument that church tax privileges were inappropriate in a democratic country.

Other citizens concerned themselves over issues of democracy. Many took the position that the province should put the matter before the people in the form of a referendum. In their view, the citizens of British Columbian should be given the opportunity to decide the question of church taxation, not the courts.\textsuperscript{104} On such matters, they explain, “self determination” could not go wrong.\textsuperscript{105} Contrary to those who would argue that church influence was in decline, some exemption advocates argued that church attendees constitute nine tenths of provincial voters.\textsuperscript{106} If this contention were true, then a plebiscite would indeed support church tax exemptions -- as voters would be exempting themselves. Regardless of such questionable assumptions, the notion that the wisest course in the matter would be to adopt “a democratic way” was argued by a number of citizens who seemed wholly within the church exemption camp.\textsuperscript{107} When asked his opinion on the issue, Mayor Porter replied that he did not think a referendum would be wise considering the number of religions that existed:
There are so many churches and denominations these days that the exemption from taxation on lands on which there are places of worship has become a very serious problem. We must treat all alike, and it must be remembered that we already exempt the buildings and have only assessed the lands.108

The city wanted the public left out of the legal process. The mayor’s reluctance to host a referendum suggests that the public largely supported the churches. In his view, the democratic process would jeopardize the city’s chance of achieving the power to tax church sites. Religious sentiment and attachment to British legal traditions would render citizens unsympathetic to the city’s cause, a fact of which the mayor must have been well aware. Ironically, although city supporters frequently argued that church tax bylaws were unbefitting a democratic nation, they were anxious to avoid the democratic process in this matter. The state wanted to redefine sacred space without public input, because such definitions would reflect the city’s interests and ideals.

Editorials also appeared from St. Andrew’s spokesman Rector A.S. Wood, who explained the church’s stance on the taxation issue. He pointed out that St. Andrew’s only claimed the “actual site” on which the building stood, and had no intentions of making any greater claim.109 He defended St. Andrew’s congregation against accusations that implied that in not paying taxes on church sites, its members were not good citizens.110 He maintained that all members paid their taxes, and made no special claims for themselves regardless of the fact that they rendered service to the community through supporting church work.111 Wood’s most interesting defensive argument, however, addressed the issue of God’s legal status and British tradition.112

Wood contended that under British Common Law, God was a “Person” possessing certain “rights and privileges.”113 In his view, this principle existed because men “took
God's existence into account in their law making,” and moreover, it would continue to exist until society “deliberately decided otherwise.” Since God was fully recognized in law “as the personal owner of all consecrated or dedicated places of worship,” churches were the personal property of God. Consequently, British Common Law passed over such property “as a source of revenue,” out of reverence. Furthermore, British Columbia had inherited this tradition, which existed in its church exemption statutes. Wood argued that, if the legislature overturned such laws, “the traditional British view of the legal meaning and act of consecration or dedication” would be destroyed,” reducing God to nothing more than a tax payer.

The Rector argued that God was not an ordinary citizen to be treated as such. Respect dictated that the state should hold His property as “inviolate” as the property of the crown. Churches were not owned by any Christian congregation, but according to law, were held in trust “in the name of God.” No human could gain financial benefit from a church’s sale or transfer. If sold, the money was used to buy or build a new church, or facilitate church work. To tax churches, in the Rector’s opinion, was “to tax the Almighty God Himself.” The sale of a church for taxes in arrears amounted to “the wrestling of God from his own house,” a policy which was “sacriligious and blasphemous” to Christians. In its struggle to retain church tax exemptions, St. Andrew’s merely fought for what God was already entitled to by law. A denial of such rights amount to a denial of God as “the Creator and Supreme Ruler of mankind.” The Rector accused the city of trying to strip God of his legal rights: “He may own a house and be worshipped there if He can pay the taxes on it; otherwise there is no room for Him in the Province.” Despite such fears, the rector expressed confidence that there were
enough people "sufficiently jealous for God’s glory,” that God would retain his status in
law.  He considered the church exemption conflict “a sign of the times,” reflecting
"ignorance” of God.  

Editorials contesting the rector’s position on the relationship between God, the state,
and taxation law did appear from Christians with a history of staunch rejection of formal
ties between church and state: one from Baptist William Stevenson, and the other from
Presbyterian H.N. Maclean. Baptists had long objected to church tax exemptions.

Stevenson argued that in paying taxes, the church stood as a “shining example” to the
world “of just and honorable dealings between man and the community.” In his view,
it was reprehensible that in a nation filled with “all sorts of faith and no faiths” that
anyone be compelled to pay “for the upkeep and dissemination of another person’s
religion.” For this reason, Baptists considered the exemption statute “a bad law”
which should be amended immediately. Stevenson believed that the mentality of
supporters of St. Andrew’s Cathedral, which allowed them to praise God for its victory,
was misguided, as it denied true equality among citizens, and the churches’ legitimate
responsibilities to the community. He contradicted the Bishop’s contention that the
case was a victory for God, and warned that one day a court “higher even than the Privy
Council” would settle the issue. God was not interested in His legal status or the
material ownership of land. To this Baptist, congregations did God’s work though setting
an example for the public, and this duty included paying taxes on church sites. In serving
the state, the church served God.

Presbyterian H.N. Maclean agreed that the church that served God did so by serving
the state. He adopted a biblical argument, with the claim that he invoked a greater
authority than the Privy Council -- God himself. Maclean quoted Romans chapter 13 verse 7 as evidence that Jesus bid his followers to pay taxes: “to all their dues, tribute to who tribute is due; custom to whom custom; fear to whom fear; honor to whom honor.” To Maclean, failing to pay taxes amounted to heresy. His argument was exceptionally popular among exemption opponents, and it turned up frequently in newspapers. However, his viewpoint did not go unchallenged. Fellow churchmen Thos. W. Gladstone, questioned his interpretation of Jesus’ words. Rebuttals maintained that the perception that Jesus supported the right of the state to tax citizens was based on a misunderstanding. In their view, the “tribute” which was asked from Jesus was not a civil tax, but a divine one:

The tribute demanded was not any civil payment to the Romans, but the half-Shekel which was required of every person for the service of the temple. Under the Roman rule this payment must have been voluntary, the question of whether Jesus would pay the tax was not a demand for payment, but a request to know if the Master did or would pay it.

If letters to the editor are any indication, few church members considered Jesus’ words in Romans as justification for the taxation of church sites, but the argument existed and opponents utilized it.

The arguments of the Rector of St. Andrew’s Cathedral and Stevenson and Maclean illustrate two very different perspectives on the role of religion in society. To the Rector, religion and the state had a relationship that had not yet been overturned by the public. God and the act of consecration held state sanctified privileges because God was real and the church assisted the state. To abolish this relationship was an insult to the divine, a desecration of churches, and a defilement of British heritage. However, Stevenson and Maclean maintained that church tax privileges were either outdated or subject to the
whim of the government. Churches were obligated to obey, and in a modern democratic nation, religion was a personal choice rather than a part of the state. However, the Rector of St. Andrew’s was correct in that church status in law had not yet been legally overturned. Legislation governing the issue of church taxation was part of a British tradition that dated back to the Middle Ages. Stevenson and Maclean’s perspective reflects a more modern and secular worldview.

Debates aside, on August 2, 1921 word reached Victoria that the city had lost its case, and consequently, the taxes it had hoped to collect from St. Andrew’s Cathedral, which now amounted to $18,000. According to city treasure Edwin C. Smith, this decision meant an annual loss of $15,000 for the city. If this were not enough, Victoria still did not know whether it would have the support of the Union of British Columbia Municipalities in paying litigation costs. H.S. Pringle responded with the announcement that he would not make any recommendations to City Council until he had read the reasons for the Privy Council’s judgment; however, he speculated that the municipal government would either “persuade” the legislature to pass legislation which would permit the taxation of church property, or seek a provincial plebiscite on the issue.

It was not long, however, until another solution to the issue was proposed. A City Council member suggested that since churches were not “revenue-producing” properties, a maximum tax assessment of $500.00 should be imposed on each church. In his view, churches should be treated differently than business properties, but at the same time they should contribute towards the costs of maintaining the municipality. The alderman considered it fair to reduce church property taxes, and felt that such a compromise could be reached. However, as the rector of St. Andrew’s Cathedral contended, the net effect
would return churches to “the status of revenue-producers for the city.” To Wood and his supporters, the church exemption statute stood for God’s status within the state. If churches lost the issue, it proved that God had lost eminence in society, and that the baneful forces of materialism were winning the nation. Exemption supporters considered the churches status in the legislature as part and parcel with the sacredness of the nation.

Citizens certainly maintained opinions on the issue. They resisted putting God on the same footing as the ordinary taxpayer. One exemption advocate resented what he perceived as the city’s “sordid” attempt to extract revenue for a practice “ordained by God.” In his view, taxing church congregations for meeting in prayer was sacrilegious, a sentiment shared by several editorialists. Another citizen lamented the probability that the Union of British Columbia Municipalities would petition the legislature to abolish church taxation exemptions; yet, he expressed confidence that the provincial government would recognize that the municipalities had no mandate from their citizens to collect taxes on church sites. In his view, the matter would be determined by whether “moral or material interests” held sway in the minds of citizens. He argued that the city’s efforts to undermine church exemption privileges impaired the State and “good government.” Church members were ideal citizens. Taxing people “for being religious,” prioritized materialism over morality, a trend that bode poorly for society. In his view, relegating God to the role of taxpayer jeopardized civilization itself. He condemned the city’s position, and called upon the provincial government to allow the people to decide the issue. Church taxation advocates continued to have great confidence that the public would vote in favor of the churches, while civil authorities continued to avoid the issue.
A month later, city solicitor H.S. Pringle received the Privy Council’s reasons for its decision. He was particularly interested in the parts of the exemption clause that narrowly limited the definition of a church site. It included: “only that portion of the church site which is covered by the building itself and under the eves of what may be considered the true foundation of the building.” 148 This definition implied that all extraneous land could be assessed and taxed. The Privy Council’s decision seemed to validate Justice Martin’s original views. It argued that without the land under the building, its structure was impossible; therefore, the land was necessary for “the public worship of God:”

The thing most necessary for the use of the Cathedral as a place of public worship is that the congregation which frequents it should be able to stand or kneel on upon the ground embraced within its walls and forming the floor of it, or sit upon a chair resting on that floor. The use of the floor is infinitely more essential than the use of the 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. 149

Letters to the editor in Victoria’s newspapers praised the Privy Council for preventing the city’s “attempt to tax the worship of God.” 150 In the view of exemption advocates, “His” rights had been defended. They wrote letters which encouraged the state to support churches “in this age of materialism” which threatened to “warp human mentality.” 151 In preserving church tax exemptions, the state preserved civilization. However, the Privy Council decision brought attention to what the Court of Appeal and many a citizen recognized as “careless and loosely drawn legislation.” 152 As a result, pressure came to bear on the legislature to amend the Municipal Act, which was the basis of the legislation, with specific language that would clarify the church tax exemption statute.
Whatever the decision of the Privy Council, the City of Victoria was not yet prepared to give up its case. On August 31, 1921, the Union of British Columbia Municipalities passed its resolution to share the case's litigation costs among all provincial municipalities. The suit had cost $16,209, with Victoria's share amounting to only $1,530. For Victoria, expense was no longer a deterrent in pressing the issue forward.

The Union also passed a resolution committing itself to the abolishment of tax exemptions on all church property, including building sites. In the meanwhile, it would take steps to enable municipalities to tax all property not actually occupied by a church. In the case of St. Andrew's Cathedral, for example, this would allow the city of Victoria to tax four acres of land instead of five. The city would still be able to collect a considerable sum of money. Meanwhile, Bishop Macdonald reiterated his decision not to press the city for a rebate on taxes paid by other churches in past years: he found the Privy Council's decision gratifying enough. If he was concerned about the Union of British Columbia Municipalities resolutions he made no issue of it in the papers. A month later however, denominational representatives appeared before City Council in an attempt to convince the Aldermen to support the Privy Council's decision.

The meeting did not remain friendly. In light of its intention to subvert the Privy Council's decision, denominational delegates accused the Council of being "un-British," and examples of "poor statesmanship." They affirmed their collective intention to fight for the statutes supporting church tax exemptions. Chief spokesmen for the delegates, Percy Wollaston of the Anglican Synod, asked that the Council seek legislation that would define "church site." This definition, Wollaston added, should reflect the Privy Council's decision which included "the property actually occupied by the church
building;” however, he stipulated something new. Wollaston requested that churches also be given a tax exemption on the land ten feet in all directions around their structures. He added that the churches never did nor ever would ask for an exemption beyond this definition of “site.” He argued that as non-profit organizations, public hospitals and orphanages were free from taxation, so why the exclusion of churches? Through such questions, it seemed as though Wollaston was trying to get the city to admit that it did not consider churches of public utility -- a position that would certainly generate public disapproval. Whether citizens were avid church attendees or not, a public reluctance to reduce the status of churches in law was evident.

While the mayor of Victoria failed to answer Wollaston’s implicit accusation, he did consider the delegation’s request for an extra ten feet, and replied in the negative: “...no concessions should be given the churches other than those specified in the decision of the Privy Council.” Furthermore, he announced that along with the Union of British Columbia Municipalities, City Council would also commit itself to abolishing all tax exemptions on church property. In Mayor Porter’s opinion, the provincial legislature never intended that church sites be exempt, and he avoided the issue of God’s status in law completely. Instead, he argued that “poorly worded” legislation had led to the confusion. At any rate, the mayor had little sympathy for churches, and little incentive to support any concessions. Church tax exemptions represented a loss for the city treasury, which was suffering from Victoria’s economic stagnation; and second, there was bitter feeling between the mayor and a large section of the city’s Christian community. Porter was the target of an aggressive church led prohibition campaign that eventually ran him out of office in 1921. He was accused of gambling, rum running to
the United States, and other misdeeds - the truth of which was never established; however, such libel ended his political career.¹⁶⁷

Mr. Wollaston's church delegation was not the only group committed to pressuring civil authorities into establishing the Privy Council's definition of church site as law. Laymen became involved as well. A group composed of men from the Anglican, Roman Catholic, Reformed Episcopal, Methodist and Presbyterian denomination entered the conflict.¹⁶⁸ They met with the provincial government in October of 1921, with the request that in the present sitting of the legislature, a law be passed which clarified the status of churches and taxation law according to the Privy Council's decision. They asked Premier Oliver not to permit the legislature to "over-ride" church exemption rights.¹⁶⁹ In their view, churches were not taxable; however, church property that derived revenue through rent or other means was.¹⁷⁰ They used the same argument as Percy Wollaston: since churches produced no revenue, they should not be taxed.¹⁷¹ The laymen also requested that the Legislature adopt the definition of church site suggested by Percy Wollaston: "ten feet from the furthest projecting portion of the building."¹⁷² Such a compromise, they explained, would be acceptable to the churches, whose attitude they considered "liberal and reasonable."¹⁷³ However, along with such recommendations came a thinly veiled threat: if the churches did not receive "reasonable treatment" they would seek restitution for the considerable amount of cash that the city had collected from them illegally over the years.¹⁷⁴

Yet another delegation approached the provincial government. This one represented the Union of British Columbia Municipalities. It came before the Municipal Chapter of the Legislature on November 2, 1921, and demanded that church site exemptions be
abolished entirely. President Loutet reiterated a number of resolutions detailing the extent to which the Union was committed to this end.\textsuperscript{175} His premier argument revealed certain popular prejudices. He was agitated by the fact that the exemption statute, as defined by the Privy Council, covered every "cult and religion."\textsuperscript{176} He complained that "the Buddhists" and what he described as every other "anti-Christian" religion, were equally entitled under the law.\textsuperscript{177}

It is significant that the president invoked anti-Asian sentiment in his defense of the City's position - it was a powerful argument. Victoria, and indeed the entire province, was intensely nativistic. As Peter Ward Argues in his book \textit{White Canada Forever}, Anglo-Canadian considered Asians a threat to the national ideal of white homogeneity and worldview: "They feared that heterogeneity would destroy their capacity to perpetuate their values and traditions, their laws and institutions."\textsuperscript{178} Anglo-Canadian residents considered Asians "unalterably alien," which prevented them from assimilating into mainstream society. As Attorney General and Minister of Labor A.M. Manson stated to the Retail Merchants Association in Victoria: "The Oriental is not possible as a permanent resident in British Columbia. Ethnologically they can not assimilate with our Anglo-Saxon race."\textsuperscript{179} Therefore, Anglo-Canadian residents were convinced that Asian presence and influence should be minimized as much as possible. They were not thrilled with the reality that their "little bit of old England" was also "a little bit of Japan, China, and Hindustan," as writer Terry Reksten observes.\textsuperscript{180}

By invoking anti-Asian sentiment in his arguments against church tax exemptions, President Loutet attempted to draw upon widespread xenophobia to support the city's cause. He wisely appeared pro-Christian while he made the very sound argument that
since Canada guaranteed the freedom of religion, no single denomination or faith should enjoy legal privileges - especially since they were growing in number. However, he also made the less sound argument that to support the churches was to support the “Buddhists;” hence, he concluded that it was better to tax all church property. In Loutet’s view, religion deserved no special status in law. Loutet’s fellow representative, city solicitor Pringle, focused less on such issues, and emphasized more the need for the legislature to clarify just what part of “church site” was exempt from taxation. His approach was legal. The Privy Council’s decision included the land “under the eves,” which Pringle wanted defined as five feet beyond the building in all directions.¹⁸¹

The attitude of the Union of British Columbia Municipalities raised the ire of citizens who accused the Union of trying to tax church sites without public consent:

“(municipalities) had at no time received a mandate from the people to do so.”¹⁸² Citizens were concerned that such decisions were being made without the endorsement of the public, and as far as one writer was concerned, by those who “...seldom or never darken a church door and might as well live in Timbuctoo as far as their interest and knowledge of church work is concerned.”¹⁸³ One man argued that if congregations were taxed for attending church, then activities enjoyed by non-church goers should be as well:

If a Sabbath tax rate was made for the golfer, the hunter, and fisherman, also those who work on the farms clearing land, putting up buildings etc... I fail to see where in there would be a greater injustice in putting it in force than would be in the case of the church goer.¹⁸⁴

By and large, those who wrote in to Victoria’s newspapers supported the church as an institution that did good work in teaching “truth and righteousness.”¹⁸⁵ The churches' role was to perpetuate Christian values and build a better Canada. They accused the
of being “a stumbling block”: “(churches) strive for the regeneration of our race in disseminating the principles that make for righteousness, as the practice of these alone will exalt our nation.”  One writer lamented the “meanness” with which churches in British Columbia were being treated, as opposed to the rest of the nation, which he understood to be better. He hoped that the province had enough “high-souled” citizens to legally establish God’s “rights.”

In the end, on November 23, 1921, aldermen and church delegates worked out a compromise that avoided further litigation, and temporarily appeased all parties. They made a joint recommendation to City Council that church sites be exempt from taxation. Church “site” was defined as the ground under the building, and ten feet from its base on all sides. Churches would pay tax on all other property, and local improvement taxes. In financial terms, this compromise reduced property taxes levied from churches within the municipality of Victoria from $9,350 to $7,612. The breakdown of this levy was $2,600 in total for land taxes, $700 for service taxes, and $4,306 for local improvement taxes.

The city Victoria formally adopted the joint committee’s policy on September 19, 1922, but not without protest. Alderman Woodward argued that instead of “shifting the load” to “ratepayers,” churches should pay their taxes: “It is about time that the city got after the governments, the churches, and other tax dodgers in the city.” Alderman Tod agreed with the comment that churches should not enjoy “any privileges” beyond those enjoyed by other organizations: “It was the duty of the council to see to it that churches pay for public services, just as they did when they ordered goods from a store. Alderman Patrick maintained that “the Lord” had instructed his followers to pay
taxes: “render unto Caesar that which is Caesar’s.” The mayor was also against church tax exemptions, but he feared that if the city took steps to abolish them, further litigation would ensue. This litigation, he argued, would be based on what he and the rector of St. Andrews described as “primeval law,” which prohibits the taxation of God’s property. In the mayor’s view, the possibility that churches would win such a case was too strong.

On November 24, 1923, the city put a private bill based on the joint committee’s recommendation before the Private Bills Committee of the legislature. This action temporarily settled the church tax exemption issue. Nevertheless, two years later the city approached the Union of British Columbia Municipalities with the request that it seek legislation abolishing such exemptions. The city did not want to adopt such measures through another “private bill,” which aldermen considered “a precarious medium,” but through an amendment to the Municipal Act. This effort, however, would take a great deal of time; meanwhile, they worked to close loopholes in existing exemption legislation. In July 1926, Victoria asked the legislature for a modification to their private bill, which abolished tax exemptions on church sites that were not owned by an “incorporated church body.” This request was a response to a problem described by Alderman Brown. Church buildings within the municipality had been granted exemptions as places “for the worship of God;” yet, in some cases, such buildings were actually rental properties leased by church congregations. The owners of such property gained revenue from rent, while claiming tax exemptions. Brown deemed this state of affairs “unfair.” Furthermore, speculators often sold church property for profit as soon as land prices rose. In Brown’s view, the legislature should do something about this
legal loophole. The question, he correctly asked, was “when is a church not a church?”

Victoria’s debate over the issue of church taxation took many turns, none of which proved permanent. The city’s determination to see all church sites taxed was matched by the determination of the churches to maintain their legal privileges. Ultimately the city chose not to tempt public opinion through a referendum that it was sure it would lose. Public sentiment seemed largely sympathetic to churches. The land “held in trust” for God was gradually shrinking in size, as only the ground under a church building remained untaxable. The Union of British Columbia Municipalities was determined to shrink that amount too. If it had not yet pressured the legislature to do so, it was only because the public was not yet prepared to see church privileges struck from law. Abolishing church taxation privileges would require redefining the status of God in the legislature, a task that would provoke the reexamination of the relationship between British Common Law and the laws of British Columbia. The mayor was probably correct in his conjecture that at the present time, the city would lose such a battle. In a province populated by so many British born and newly descendent, overturning such heritage would prove difficult. For the time being, however, God’s status and the legal privileges of churches were preserved, but only so long as public support would last.

Many contemporaries considered the church land taxation issue the most significant legal dispute in which the municipality had been involved in years. The outcome would determine whether civil authorities possessed the power to tax churches. Exemption advocates argued that to tax a church was to tax the Almighty Himself. In their view, such legislation would reduce God to the status of an ordinary human taxpayer -- a
sacrilege that signaled the decline of civilization. To permit the state to tax churches was to place the material world of values above the spiritual, a policy that jeopardized Canada’s sacred destiny. Exemption opponents, on the other hand, maintained that in serving the state, churches served God. Accordingly, churches should abide by its authority. If civil authorities required taxes, then churches should serve as a model to the community by paying them. Furthermore, in a democratic nation religion and state were ideally separate. Church tax privileges violated this principle.

In the end, the churches managed to retain tax privileges on sacred space. However, by 1921, it was also evident that the amount of property defined as such was shrinking fast. In 1881 all church property in British Columbia was completely exempt from taxation, but by 1921, only the building and the soil directly under it qualified. God’s piece had become very small indeed. The reason might be found in Canada’s emerging capitalist order, which redefined the meaning and purpose of religion in society.

In the book *Two Worlds: The Protestant Culture of Nineteenth Century Ontario*, William Westfall describes how capitalist values reordered worldviews in Ontario. His insights into the effects of capitalism on religion and society can also be applied to British Columbia, as the province experienced the same trends, only later. In Wesfall’s view, capitalism transformed religion because it offered a “new political prescription for social stability.” Religion had become a more fractious than stabilizing element due to the many alternate worldviews that Canada’s proliferating religious sects were offering. It no longer facilitated social coherence. As Westfall contends, the church “lost the social utility which justified its existence.” Therefore, a consensus grew among Canada’s political thinkers, that economic development could replace the church
as society’s uniting element. Religion was losing its claim to secular status and state authority. Churches now struggled to justify their existence.

Westfall’s evaluation of the effects of capitalism on religion and society helps to explain why the churches’ special legal privileges were being challenged. In a democratic country where church and state were ideally separate, such conditions seemed in violation of this principle. The city perceived religion as a hindrance rather than aid to good government. However, Victoria’s citizens were reluctant to change laws that recognized the significance of religion. Their reasons might be found in their attachment to British tradition and the age of the voting population. Victoria’s was a popular retirement community. Its residents were older than in any other city in Canada. Perhaps they were a little more reluctant to give up traditional norms and values for modern ones, which relegated religion to the marginal status of a personal activity. To abolish church tax privileges was to desacralize the nation. Exemption supporters balked at this conclusion with the assumption that without formal recognition of the sacred, society would morally and socially degrade.

The question of whether churches should be taxed in British Columbia became a question of the definition and purpose of sacred space. The issue was highly charged because the outcome would reflect the future of religion in the province. In the end, the force of public opinion would decide the issue, and residents of Victoria were not yet prepared to abandon British tradition.
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3 Ibid.
6 Ibid.
8 Barman, 237.
9 Ibid.
11 Barman 1993, 237.
12 Reksten 1986, 155.
13 Ibid.
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18 Ibid., 65.
19 Ibid.
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21 Ibid., 71.
22 Ibid., 74.
23 Ibid.
24 Reksten 1986, ix.
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26 Ibid.
27 *The Daily Colonist* (Victoria), 7 May 1919.
28 Ibid.
29 Ibid.
30 Ibid.
31 Ibid.
33 Ibid.
34 *The Daily Colonist* (Victoria), 7 May 1919.
35 *Victoria Daily Times* (Victoria), 16 May 1919.
36 Ibid.
37 *The Daily Colonist* (Victoria), 7 May 1919.
38 Victoria Daily Times (Victoria), 25 September 1919.
39 Ibid.
40 Ibid.
41 The Daily Colonist (Victoria), 13 May 1919.
42 Ibid.
43 Victoria Daily Times (Victoria), 13 May 1919.
44 Ibid., 1 August 1921.
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46 1919 CarswellBC 137, [1920] 1 W.W.R. 120, 27 B.C.R. 516
47 Ibid.
48 Ibid.
49 Ibid.
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52 The Daily Colonist (Victoria), 16 September 1920.
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61 Ibid.
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73 Ibid.
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75 Ibid.
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77 Ibid.
78 Ibid.
79 Ibid.
80 The Daily Colonist (Victoria), 21 September 1920.
81 Ibid.
82 Ibid.
83 Ibid.
84 The Daily Colonist (Victoria), 21 September 1920.
85 Ibid.
86 Victoria Daily Times (Victoria), 29 September 1920.
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88 Ibid.
89 Ibid.
90 The Daily Colonist (Victoria), 6 October 1920.
91 Ibid.
92 Ibid., 15 June 1921.
93 The Daily Colonist (Victoria), 30 June 1921.
94 Ibid.
95 The Daily Colonist (Victoria), 27 June 1921.
96 Ibid.
97 Ibid.
98 The Daily Colonist (Victoria), 27 June 1921.
99 Ibid., 30 July 1921.
100 Ibid.
101 Ibid.
102 Ibid.
103 Ibid.
104 The Daily Colonist (Victoria), 31 July 1921.
105 Ibid.
106 Ibid.
107 Ibid.
108 Victoria Daily Times (Victoria), 2 August 1921.
109 The Daily Colonist (Victoria), 31 July 1921.
110 Ibid.
111 Ibid.
112 Ibid.
113 Victoria Daily Times (Victoria), 4 August 1921.
114 Ibid.
115 Ibid.
116 Victoria Daily Times (Victoria), 4 August 1921.
117 Ibid.
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126 Ibid.
127 Ibid.
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130 Ibid.
131 Ibid
132 Ibid.
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134 Ibid., 6 August, 1921.
135 *The Victoria Daily Colonist* (Victoria), 31 August 1921.
137 Ibid.
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140 Ibid.
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142 *The Daily Colonist* (Victoria), 3 August 1921.
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162 Ibid.
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165 Ibid.
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169 Ibid.
170 Ibid.
171 Ibid.
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174 Ibid.
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179 Ibid., 131.
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182 *The Daily Colonist* (Victoria), 4 October 1921.
183 Ibid.
184 Ibid.
185 Ibid.
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188 Ibid.
189 *The Daily Colonist* (Victoria), 24 November 1921.
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193 *The Daily Colonist* (Victoria), 19 September 1922.
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196 Ibid., 25 July 1922.
197 *The Daily Colonist* (Victoria), 19 September 1922.
198 Ibid.
199 *The Daily Colonist* (Victoria), 24 November 1923.
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201 *The Daily Colonist* (Victoria), 28 July 1926.
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Chapter III

The Vancouver Church Tax Exemption Plebiscite 1928:
The Debate

Following the church tax debate in Victoria and the uneasy resolution that followed, the Union of British Columbia municipalities had little success in trying to overturn church tax exemptions. In 1928 the Legislature amended the Municipal Act along the lines of the City of Victoria’s private bill. However, under a special charter, the province’s other major urban center, Vancouver, was still taxing church land, or the property on which church buildings stood. Vancouver was reputed to be the only city in the Commonwealth doing so, a shameful distinction in the eyes of exemption advocates who maintained that taxing churches was illegal. Under English Common Law, taxing a “House of God” in the British Empire was forbidden.¹ In their view, the policy of taxing church land in Vancouver should be expunged as quickly as possible. The only reason it had not yet been overturned was due to the fact that the litigation involved was prohibitively costly.² Instead, exemption advocates hoped that a plebiscite would remedy the issue:

At the coming municipal election the ratepayers will be asked to extend the exemption to the churches and to bring the city into harmony with the practices of the rest of the Anglo-Saxon world.³

Advocates announced enthusiastically “that all creeds and denominations” supported the campaign, including Jews, Roman Catholics, and Protestants.⁴ However, the voices of the first two only appear once to endorse a leaflet entitled “Reasons Why the Churches in the Coming New Vancouver should be Exempt from General Taxation.”⁵ Eastern
religions are not even mentioned. The church tax exemption campaign seems largely the effort of the city’s Protestant denominations.

The church tax exemption campaign articulated the role that churches perceived for themselves in urban British Columbia during the 1920’s. It was an effort to explain why churches were relevant, and hence, why they deserved the support of the government through tax privileges. Advocates perceived church as institutions that acted in the interest of society and the state. An editorial in the *Vancouver Morning Star* distinguished churches as a vehicle through which people could help the nation:

...there is a wide space between the private individual and governmental institutions which must be filled by voluntary organizations into which the altruistic energies of citizens can be poured for the common benefit.6

Plebiscite publicity contained many of the same arguments raised in Victoria. Vancouver exemptionists also recognized danger in subverting British legal traditions, and they advocated churches as institutions that created better citizens. The Vancouver campaign differed in the extent to which it justified church tax exemptions on the basis of the social utility of churches. It did not dwell on the legal rights of God, His status in society, or what the lack of it would mean. Vancouver advocates seemed to feel that legal arguments based on pious sentiment would not win city voters, but concrete evidence of the churches’ contribution to the quality of life on earth would. They set out to prove that the British tradition of exempting churches from taxation represented a worldview or set of values without which the city and nation would suffer economically, socially, and spiritually.

The church tax exemption campaign presented an impressive and united front with no evidence of interdenominational tension. Not a single article appeared in newspapers,
pamphlets or magazines from a church that did not support tax exemptions. Church tax exemptions were justified by their contribution to Vancouver’s security, social and economic welfare, and character. Advocates insisted that the by-law would empower churches in the goal of creating moral, law abiding citizens who adhered to British values. Consequently, churches would help shape Vancouver into an ideal Anglo-Protestant city. Through tax relief, exemption advocates argued, churches only wished for greater opportunity to serve the state.

The church land tax exemption campaign began in Vancouver on September 22, 1928 when a delegation from the Ministerial Association came before the Vancouver Board of Trade with the recommendation that a plebiscite be held to decide the issue. The city’s churches paid a total of $35,000 in taxes the previous year, and through the exemption campaign, they requested relief from a total of $25,000 in land taxes. Churches would continue to pay the local improvement taxes, which amounted to approximately $10,000 in annual revenue, for city services such as the maintenance of streets, curbs, sidewalks, lights, schools, sewage treatment, water, police and other aspects of the city’s upkeep. The Board of Trade supported the delegation’s recommendation and unlike the City Council in Victoria, the municipal government announced a plebiscite on October 17, 1929. Anyone on the city’s voters list could vote, but this included only property owners.

Exemption supporters advocated a church taxation law modeled after the Victoria by-law. It exempted church land, and attempted to define what that included. The municipal council left it up to local courts to stipulate exactly what property beyond the soil under the church should be exempt, and recommended the following law:
Buildings set apart exclusively and in use for the public worship of God, when owned in fee by the religious organizations actually using the same, or by trustees for such organizations, shall be exempt from taxation. A building set apart for the public worship of God shall be and include the land on which such buildings actually stands, together with such area of land as is necessary for entrances and exits, which in the discretion of the court of revision may be deemed necessary or advisable, such decisions to be final.9

If the Ministerial Association won its case for the exemption of church sites, the exemption would apply only to property owned by churches. Property rented by congregations did not qualify, as the owner would derive revenue, a practice which compromised the churches' status as a non-revenue producing property -- a major justification for giving churches tax exempt status.10 Exemption advocates agreed that it would be unfair for owners to profit from rent while benefiting from tax privileges. Aside from rental property, church property that was commercially utilized would continue to be taxable, as well as unused land.

The principle that sacred property remained sacred only when no one personally financially benefited from it remained important criteria for tax-exempt status throughout the church tax campaign. As Reverend F.E. Runnals later explained, "anything of a secular character, tinged with the "color of commercialization, would be outside the by-law, and therefore imperil the right to exemption there under."11 It was agreed by City and Ministerial delegates alike that it would be unfair for churches to charge for recitals or concerts, or rent church halls to outside organizations, while benefiting from the privileges of tax exempt status.12 Volunteer offerings were permissible, but the by-law proposed prohibited anyone from "commercializing Church property or using it for personal gain."13 Such rules mollified exemption critics who feared that churches might unfairly compete with secular businesses.
Fear that tax exemptions would permit churches unfair commercial advantage over the tax paying community extended to concern that congregations would sell their churches at an increased value with no return to the city. In response, a plethora of material appeared defending Vancouver churches against such charges. The Joint Amalgamation Committee of the City of Vancouver, Point Grey, and South Vancouver Civic and Municipal Councils investigated the issue and delivered a statement in which they declared that there was no evidence to support the contention that “Churches are frequently sold for the sole purpose of making money out of enhanced real estate values.” They argued that church buildings were usually sold because of growing congregations. Money from sales was typically used to fund church work or to build another larger church in a different location. The fear that churches were involved in land speculation was quickly put to rest.

Material that overtly opposed the church exemption campaign is non-existent. During the month between the announcement of the plebiscite, and the plebiscite itself, not a single publication produced an article that argued against tax relief for churches. Unlike Victoria, there were few signs of public debate. Complaints had little to do with actually opposing the church exemption by-law. Critics were more concerned with limiting abuses of the system. They found churches charging for recitals or renting their halls more distressing than tax privileges. Critics did not debate the public utility of churches, as they did in Victoria; rather, they wanted to ensure that churches did not overstep the boundaries that made them sacred. In their view, commercial activity was incompatible with the mandate of churches.

The church tax exemption campaign was not designed to counter any active
resistance. Rather, it focused on convincing citizens to vote for the by-law. Except for the Joint Amalgamation Committee of municipal representatives, which supported the exemption, civil government uttered not a word on the issue. And the issue was pressing. The City of Vancouver was about to amalgamate with Point Grey and South Vancouver, creating a new united city. The church taxation question would define the role of religion in the new Vancouver.

Convictions that churches were entitled to a tax exemption supports Chidester and Linenthal’s contention that sacred space exteriorizes “the way things ought to be.” Churches were given tax privileges not enjoyed by residents or businesses because they nurtured those elements of society that advocates believed most desirable. Churches were upheld as symbols of an ideal to which the City and nation should aspire. This ideal society reflected the interests of a specific demographic in Vancouver, namely the Anglo-Protestant middle to upper classes. Although Roman Catholic and Jewish Congregations seem to have supported the exemption campaign, their reasons are less scrutable due to their lack of voice in publication. They may or may not have endorsed the worldview that girded the campaign, but in any case they stood to benefit financially from a victory.

If printed material is any indication, the campaign was organized and led by Anglo-Protestants. Their agenda was sacred, a “Christian cooperation” as the *Western Recorder* put it, in which Christians banded together to “...win every human being to become a servant of Jesus, and to establish the Kingdom of God on earth.” Exemption supporters were convinced that they worked for the benefit of society as a whole; yet it can not go unnoticed that their version of what was good for society supported a status quo dominated by Vancouver’s Anglo-Protestant majority. As Chidester and Linenthal
maintain, human interest is often behind the "social, economic, and political labor that goes into consecrating sacred space." The Kingdom of God that exemption supporters wished to create was not simply a spiritual place, but a political, economic and social reality dominated by Anglo-Protestant values.

The fact that Vancouver's Anglo-Protestant majority believed that religion should have impact in the material world of human interest renders their primary argument in favor of church tax exemptions insightful, as well as contradictory. They argued that church tax exemptions were essential if the separation between church and state was to be maintained, but at the same time, they suggest that the purpose of the church is to serve the state. Exemptionist propaganda illustrates this point.

Church advocates argued that the taxation of church sites was a form of civil control that compromised the separation of church and state.

By the State or City, placing upon the Church a heavy burden of taxation it binds, limits and coerces the Church as to her conscience, contributions and life in such a manner and to such a degree as makes it impossible for the church to be free within a free government. In general taxation the State takes and maintains the stranglehold upon the Church. All that we are asking for is that the State or City release the Church from that stranglehold and give her freedom to co-operate with the State as otherwise would be impossible.

They argued that freedom from taxation would give churches the freedom to act according to their conscience. Churches could allocate their resources to where they believed necessary. However, the churches' perspective on the separation of church and state was not entirely consistent. Advocates justified freedom from taxation by arguing that it would allow churches to do a better job of creating good citizens, a purpose which served the state:

....the State should not interfere with, hamper, nor seek to dominate the Church,
which should be free to function along her own religious, moral, and spiritual lines,
and assist in government, not by direct action, but in producing good citizens for the
State.\footnote{21}

To exemption advocates, serving the state meant social service: “...funds now going
towards general taxation shall be set free for further social service.”\footnote{22} In permitting
churches such privileges, they argued, the City would actually gain as Vancouver
churches only wished to assist the state in what they considered its “the highest and best
designs.”\footnote{23}

In the name of separation of church and state, Vancouver churches demanded the
freedom to spend their funds as they saw fit, which they interpreted as the freedom to act
according to their conscience. Yet exemption supporters advocated this agenda on the
basis of their ability to support to the state. They justified freedom from state control as a
means of giving them greater ability to serve the state, a difficult notion to reconcile with
church/state separation. Ultimately, the more an institution is perceived as useful, the
less dispensable it becomes. As mere taxpayers, churches were reduced to the humble
status of a business or resident. But as the state’s partner in the creation of an ideal
Canada, churches became something more than another group competing for the attention
of the public, but an institution which linked nationalism to what Chidester and Linenthal
call “a potent mythic orientation.”\footnote{24} Vancouver churches wanted to link their interests
with the State’s as much as possible. Their survival depended on it. The church tax
exemption campaign provided an opportunity to convince the public of the
indispensability of the church.

It should be noted, however, that exemptionists did argued that churches should be
permitted to pay taxes if their conscience so dictated. A City representative explained
that should a church feel compelled to pay taxes, payment would be accepted: “If a church, from principle or for conscience sake should desire to pay its taxes after exemption is secured. It will be absolutely be free to do so.”25 However, he added that any church that presently opposed the exemption should continue to pay taxes after the by-law was secured. To do otherwise, he warned, would render such congregations “insincere and inconsistent” in the eyes of the public.26 In any case, there is no mention in any newspapers or publication of a single church opposing the land tax exemption by-law in Vancouver. Citizens seemed to agree that those who opposed such privileges “surely are not church people.”27 The voices of those who might have taken this position are not heard in the course of the church tax relief campaign.

Exemption advocates worked to assure the public that church tax relief would not burden the public. They provided the calculation that citizens’ taxes would increase very little as a result of the by-law -- only one cent per sixty dollars paid in taxes.28 In the view of supporters, the population of this “great, growing, ambitious City,” would not object to such a paltry increase.29 It was a small price for ensuring that Vancouver joined the rest of the “civilized” world, which did not tax church property.30 Advocates wanted to make this point especially clear to the non Anglo-Protestant citizen:

To make this plain so that my racial fellow, the Scotsman and my good brother the Jew can clearly and fully apprehend, let me say: Here is a man who now pays sixty dollars per year as his tax. After exemption is secured, he will pay sixty dollars and one cent a year as his tax.31

They assured the public that voting in favor of the exemption burdened no one. There were no financial reasons to oppose it. Advocates worked to persuade citizens that the City could only benefit from the by-law.
Exemptionists warned that should Vancouver continue its present policy of taxing churches, they would be taxed out of existence. Articles in the *Province* speculated that under the present system, no church would exist in the downtown core within ten years.\textsuperscript{32} Of course, the closer to the actual date of the plebiscite, such speculations became considerably more dramatic, “Downtown churches must close unless given immediate relief!”\textsuperscript{33} Although the time of this impending demise varied among papers and editorialists, exemption advocates regularly described taxation as “strangling” churches, and forcing them from the downtown core.\textsuperscript{34} In 1928, only five churches remained.\textsuperscript{35} Exemption advocates pointed out that these churches were paying between $140 and $330 a month in taxes, and argued that if such expenses increased, they would be forced to relocate.\textsuperscript{36}

The closure of churches as a result of taxation was a genuine concern, and not just in the downtown core. Exemption supporters were concerned that churches belonging to the districts of Point Grey and South Vancouver would soon be forced to pay taxes as those municipalities were amalgamated into the Greater City of Vancouver.\textsuperscript{37} Such churches were not currently paying land taxes. If they joined the greater city, they would experience an impossible rise in their tax burden, a change that would jeopardize their existence. Based on figures from 1927 for example, churches in Point Grey would see their taxes rise from $1,400 to $4,333.\textsuperscript{38} In South Vancouver, church taxes would rise from $2,203 to about $8,572.\textsuperscript{39} This increase, exemption advocates argued, would render it impossible for Greater Vancouver’s newly amalgamated churches to “live and function where they are now doing a fine work for the community.”\textsuperscript{40}

For the sake of the welfare of the City, advocates maintained that a church tax
exemption was essential. Fortunately for Point Grey and South Vancouver congregations, the City Amalgamation Committee of municipal representatives agreed, and strongly recommended the exemption by-law. The Committee went further to suggest that only those who were not well educated on the issue failed to support it. They argued that church organizations and the citizens who supported them were of great benefit to the city:

(they) assist very materially in developing a clean wholesome community life, and that citizens who take upon themselves this useful work should be relieved as far as possible from the burden of taxation.

In the interest of what was regularly described as "The Coming New Vancouver," exemption advocates believed that churches were a positive influence worthy of community support.

The exemption campaign was an opportunity for the churches to demonstrate to the voting public the value of religion in a modern city. The primary justification for tax relief was church involvement in community work: "Churches in Vancouver should not be compelled to pay these General taxes because of the service they render to the City itself." Churches were responsible for more than religious teaching, but for "moral, social, and spiritual welfare." Editorials described Christianity as a "mighty force in the community generally in holding back and breaking the power of the flood-tides of evil." Exemption advocates argued that churches fostered community security, but the community security they supported was that of Anglo-Protestants. It was the norms and values of this particular kind of citizen that churches sought to defend and propagate.

Vancouver newspapers leave little doubt that churches were associated with security and social stability. Through moral guidance and social action, churches were
credited with making Vancouver a safer and more prosperous place to live. First, church
tax exemption advocates set out to convince the public that there was a direct correlation
between crime and the number of churches in a city, and they turned to American
examples to prove their case.

Exemption supporters argued that the American experience with taxing churches had
led to increased crime rates. Examples could be found in almost every pamphlet,
newspaper, and published sermon in Vancouver during the month of the referendum.
Tax relief supporters focused on American cities, such as Chicago, which allegedly drove
certain churches out of the downtown core due to the prohibitive expense of local
improvement taxes.47 As a result, the City was forced to increase its area police force by
fifty percent.48 Conversely, when a very large unnamed Christian Institute was
reestablished in one of the affected districts, police service was evidently reduced by fifty
percent.49 Exemption supporters considered such results the consequence of church
activity, which: “Carried on Christian social work every day and every evening of the
week and every week of the year.”50 Vancouver advocates argued that such startling
results prove that city of Chicago should have subsidized rather than taxed the Institute
“for doing such a splendid service.”51

Exemption supporters employed other examples from the United States. In San
Francisco, they argued, it was discovered that by taxing churches the city actually
increased its own expense for “the proper government and order of the City.”52 As a
result a state-wide law was passed which exempted all churches from general taxation.53
In the view of Vancouver exemption advocates, if churches in cities such as New York,
Montreal, Boston, Toronto, or Winnipeg were compelled to pay the taxes which were
required of Vancouver churches, “they could not live and function as they do today.”

Advocates frequently quoted the New York chief of police who publicly declared “that every downtown Church was worth sixty police for order and good government.” To Exemption advocates, American examples provided definitive proof of the value of churches in maintaining law and order in society.

Vancouver exemption advocates were eager to convince city voters that churches had the same effect in Canada. Municipal representatives from the Amalgamation Committee argued in the Province that if churches were not taxed, the cost of policing Vancouver would drop. They argued that in 1926 crime had cost the city $680,000, and declared that most of this sum “would not be necessary if people obeyed the law.” Committee members insisted that the number of churches in a city directly correlated to the extent which people obeyed the law:

As church organizations are engaged in work which your sub committee believes tends to minimize the cost of enforcement of law and order, it seems to us that a measure of relief from taxation is justifiable.

The Amalgamation Committee was not alone in its convictions. Letters poured into Vancouver newspapers in support. Typical comments credited the church with creating a safer society, “...it will be generally admitted that every church gives the community by its promotion of right conduct benefits which can not be estimated.” Other citizens responded with dire predictions of the consequences of a churchless city, one in which “might was right, and the law had no power.” They enumerated offenses that would go unchecked:

...liquor flowed like water, and lawlessness produced adultery, fornication, uncleanness, hatred, wrath, strife, murders, drunkenness, reveling, corruption grafting, gambling, etc.
In the view of many exemption supporters, the only thing which prevented Vancouver from becoming a place where “everyone would have to go armed,” was churches:

All these are lawbreakers and all the Christian churches stand firmly against all of them, and if you take all the churches out of the city, the foundation would fall out of it...\(^{61}\)

A few citizens declared that anyone who voted against a church tax exemption, voted against God and “in favor of the Devil.”\(^{62}\) They supported churches as charitable institution that did God’s work through cultivating “love, joy, peace, gentleness, goodness, and temperance,” the virtues of good citizens.\(^{63}\) Exemption supporters defended church members as law-abiding people who cost the city nothing, as there was no need to prosecute them.\(^{64}\) Yet, instead of being rewarded for doing “the greatest business on earth,” congregation members were taxed for trying to create good citizens.\(^{65}\)

The pastor of the First Baptist Church, John Ross, provided a definition of a good citizen, which was quoted in all the papers during the month of the plebiscite:

Every citizen should support the State to his utmost ability, should cultivate friendly relationships among fellow citizens and well as for advancement of the good of every citizen, Christian and non-Christian, throughout the whole State or City.\(^{66}\)

In the view of exemption advocates, a good citizen supported and obeyed the state, and this was the kind of citizen that churches created. The church was the only institution whose explicit purpose was to cultivated Christian morality, and therefore a better civil and national environment. To exemption advocates, those who did not support the church tax exemption by-law were unpatriotic and unchristian. They belonged to the “materialist” forces that sought to undermine the progress of order, good government, and civilization itself.\(^{67}\) Such persons were not concerned with the soul of the nation, only the amount of money in the civic treasury. They interfered with the
sacred goal of creating the "Kingdom of God" on earth. The actions of citizens now would determine the character of Vancouver in the future. Therefore it was necessary that individuals committed to the nations' higher ideals convince city voters of the necessity of churches. Exemption supporters argued that the value of religion could not be measured in tax dollars. The propagation of the divine will on earth was itself at stake. The exemption campaign was a defensive front line against the darker forces that sought to undermine Canada's sacred destiny -- a kingdom in which Christianity melded with secular forces to create a new order of peace and justice.

Exemption advocates seemed convinced that the environment shaped individuals, a belief that contains echoes of the social gospel. They argued that churches encouraged the evolution of the Kingdom of God through social service activity. Religion was no longer a private concern but a matter which affected the entire community. Social service was a patriotic activity that benefited the community and contributed to the welfare of the nation. Along with the certitude that churches created virtuous citizens and a safer, more secure society, exemption advocates argued that the tireless effort of religion in the field of social services justified tax relief. Churches worked for the benefit of the marginal elements of society that needed moral, social and economic assistance. Their "free contribution" to the welfare of the community was a considerable expense, and advocates argued that forcing churches to pay taxes under these circumstances was terribly unjust.

68 The First United Church spend $22,454 on social services alone in east Vancouver in 1928, while still paying 1,581 in municipal taxes. 69 Other churches, though not mentioned, were also reputed to make such annual contributions.

Exemption advocates maintained that the policy of taxing churches was not only
unfair, but that it also crippled the ability of churches to expand social services, build new edifices, and increase “young people’s work.” They were particularly concerned with work among children, since the bible was no longer taught in schools. Churches remained the only place where children could acquire “a knowledge of the greatest book in the world.” Church sponsored youth activities were also believed to curb juvenile delinquency. Exemption advocates maintained that churches would do even more for Vancouver if it were relieved from the burden of taxation, especially for the poor, whom they argued needed the church most of all. As one popular slogan expressed, a vote for the new by-law was a vote in the interests of the whole community: “Vote in favor of exemption for your own sake, for the children’s sake, and for the city’s sake.”

Exemption advocates used several examples to prove the social utility of churches, but perhaps the most emphasized was the City Mission on Abbott Street. The activities of City Mission demonstrate what was believed to be the ideal way in which religion could serve the community. The City Mission was a interdenominational project that utilized the resources of local Baptist, Anglican, Presbyterian, Salvation Army, and United Churches. Each took turns providing religious services in the Mission’s auditorium, and they collaborated on social work. The Mission’s objectives were outlined in a public statement that affirmed the role of evangelism and the duty of Christians to assist their fellow man:

We believe in the great fundamentals of the Gospel that Jesus emphasized -- Love they God with all they heart, with all thy soul, and with all they mind, And the second is like unto it -- thy neighbor as thyself. We believe it is impossible for us to experience any portion of God’s love in our own hearts unless we allow it to overflow into the heart of some lonely, sin-sick soul. We can not explain the love of God to others unless we express it by our daily life in deeds of love and thoughtfulness.
City Mission was considered “the front line trench” in church efforts to reach the “downtown multitude.” Its work was considered especially important since downtown churches were leaving the area due to rising costs and the need for more space. The Mission itself was involved in a variety of programs designed to “...bring back to industry men and women who through sickness, accident, or old age have been cast aside.” It also provided able-bodied men with part time work until full time employment could be found. Its motto was “Not charity but a chance.”

The Mission’s primary purpose was to assist people in becoming self-supporting. In exchange for an IOU, it would sustain an individual with a home and meals until they found employment. City Mission could supply a bed and access to hot water and laundry for as little as $1.65 a week. In the event that a client reneged on their debt, the Mission simply chalked the loss up to relief. City Mission also supported “The Hungry Man’s Restaurant,” in which a person could eat for a nickel. The Mission sold books of meal tickets to churches, missions, and business people, who could give them to individuals who claimed to be hungry. It was City Mission’s goal that the public would increasingly support its cause in this way. Advocates boasted that one could live in the Mission for as little as fifty-five cents a day, while to keep a person in prison cost a dollar. Statistically there is little doubt that City Mission assisted many people. In the winter of 1927, it housed 3,100 men and fed 12,000. The Mission anticipated that with public support, it would soon be able to provide at least “soup and bread” to anyone who asked for it.

Aside from its philanthropic activities, City Mission’s principal social service project was a business that employed people in the Mission’s care. Tenants were put to work in
the Mission's second hand store known as "Goodwill." Employees collected "clothing, furniture, stoves, lawnmowers, newspapers, magazines, electric fixtures, plumbing fixtures, baby carriage, dishes," and other items donated by citizens. Merchandise was brought to a large warehouse, sorted, fixed if necessary, and then sold. Proceeds supported the Mission, and paid the wages of the staff. Supporters boasted that the project helped men without "insulting their manhood." In addition, anything in the store could also be purchased with labor instead of money. Customers could work for the items they needed, and in this way, they could, "furnish their homes, clothe their family, as well as feed them." City Mission insisted that it discouraged charity, as charity "...is something for nothing, it hurts and kills." Supporters were extremely proud of how "Goodwill Industries," and the work of the Mission, seemed to assist needy individuals without making them dependent on social assistance.

City Mission is one example of Vancouver churches' commitment to social service. It was a shining model of the application of Christian principles in the real world of daily life. It was the social gospel in practice. Churches believed it was their responsibility to solve social problems, and they responded with programs like those designed by City Mission, programs which provided basic necessities, housing, education, work, and hope. It strove to find long-term solutions for basic social problems. Exemption supporters considered such work divine. It contributed to the welfare of not only the individual but the entire community. In light of such activities, taxing churches seemed patently unfair. Exemption advocates argued that as altruistic establishments churches should be given the same privileges as other "Institutions of a philanthropic character," such as schools, hospitals, orphanages, and seminaries. The government traditionally granted tax
exemptions to such institutions on the grounds that they were "benevolent."  

Exemption advocates wondered why tax law discriminated against churches. They argued that it was churches that gave rise to the existence of philanthropic institutions in the first place because they inspired the values that motivated people to serve in them. Taxing churches was especially unfair in light of the fact that their social service activities were sustained "by the sacrificial giving of their members." Church taxation compelled congregation members, who already paid personal taxes, to pay general taxes on churches. Exemption advocates accused the City of penalizing people who were trying to support the social and economic welfare of Vancouver. They pleaded with Vancouver citizens to vote in favor of the exemption, so that congregations might carry on "the social, moral, and spiritual work" to which they was called for the prosperity of the community as a whole.

Exemption advocates lauded churches as institutions which fostered a humane community environment that helped individuals adapt and succeed within the existing order of society. They tended to blame poverty not on the individual, but on a society that had lost sight of Christian values. Exemption advocates linked financial prosperity to the religiosity of a community: "spiritual bankruptcy involves financial insolvency." They argued that morality was the foundation of good business and therefore prosperous business. Since churches fostered morality, they were the basis of a healthy economy. Churches assisted capitalist enterprise. In the view of exemption advocates, fostering churches made sound economic sense. During the church tax exemption campaign, material appeared which predicted dire consequences if spiritual growth did not accompany commercial growth: "The greatest factor in the business world is religion,"
and “lack of religion is the one danger sign ahead in the business world.”

Exemption advocates maintained that since churches nurtured those aspects of the community that rendered financial investments secure, any policy that undermined their strength eroded the health of the national economy. Consequently the civic policy of taxing churches endangered society’s prosperity, and the remedy was religion: “The future of Canadian industries depends on the developing of the Soul of man, on harnessing the power of prayer.” Exemption supporters advocated a religious revival that would reestablish religious principles as the foundation of good business:

What America needs more than railway extension and Western irrigation and a low tariff, and a bigger wheat crop and a Merchant Marine and a new navy, is a revival of piety, the kind Mother and Father used to have - piety that counted it good business to stop for daily prayers before breakfast, right in the middle of harvest: to quit work a half hour earlier Thursday night so as to get the chores done and go to Prayer Meeting.

Such practices, exemption advocates maintained, would cleanse Canada’s business community of corruption, “graft and greed.” Religion was the foundation of honesty, lawfulness, and justice. In their view, a country could not abandon it without “sinking into utter degradation.” They criticized Vancouver for taxing the only institution that nurtured the virtues and principles that guaranteed the economic welfare of the nation. As one exemption supporter declared: “The fabled man who killed the goose that laid the golden egg was of superior-intelligence compared with this.”

Such convictions on the part of exemption supporters had little to with changing the existing social economic system, rather they believed that morality could purify the existing order of those elements that interfered with the establishment of the “Kingdom of God.” Congregation members complained that church influence on national well
being and prosperity was often treated as inconsequential when it was indispensable:

...in reality it constitutes the backbone of all that is most sane, most worthy, and most valuable in the body politic. Its value, however, lies not in the body politic but in the inculcation and permeation of the life of the people with the noblest ideals of life, the recognition and the love of order. It aims primarily to make good people and good people mean a reliable and strong citizenship.\textsuperscript{107}

The question remains as to what exemption advocates perceived as the "noblest ideals of life." The city's Anglo-Protestant majority inevitably dictated these ideals. Through the church taxation campaign, they articulated a set of values to which the nation and its people should aspire. In their view, Britain embodied civilization's highest principles and represented the pinnacle of human evolutionary development. Therefore, Canada should continue to try and model itself after it. As Marilyn Barber describes in the introduction to William Woodsworth's \textit{Strangers Within Our Gates}, Canada's Anglo-Protestant majority held the conviction that the "Anglo-Saxon" race had achieved a position of world dominance through "a natural selection of the fittest," a popular social Darwinian concept.\textsuperscript{108} British language, culture, religion, and forms of government were considered superior to all others.

The British identity to which Anglo-Protestant Canadians aspired is well described in an address given by request of the City Temple Congregation in Victoria in 1929 by Colonel Amery entitled "What is Meant by the British Empire." Although this speech was delivered in Victoria, it was published in Vancouver in \textit{The Western Recorder}, the official publication of the United Church of Canada, and it was highly publicized. Amery's speech is significant because it illustrates the national ideals supported by Vancouver's largest denomination. It is instructive because the United Church evolved out of the desire of many Anglo-Protestants to create a national church, one that would
create a common bond between Canada’s disparate regions, ethnicities, and politics.

Amery’s speech reflects the values to which Canada’s “national church” aspired.

Amery sketched a history of the British Empire, praised “the British character,” described the work of Empire administrators, and predicted the Empire’s growth due to the “basic characteristics” of Anglo-Saxon people. When asked “What is it about the British Empire which makes it worth while?” Amery responded, “The British Empire is the translation into visible shape, of the British character and the principles which it has spread all over the world.” He revealed common Anglo-Protestant perceptions of the role of the British Empire in the 1920’s, and provided insight into their ideals.

The Colonel characterized the Empire as progressive, responsible, just, peaceful, freedom loving, and humanitarian. In his view, it had eight unique characteristics, and he started with the English penchant for exploration and colonization. Its purpose was “building, creating homes, and developing for the future.” In the name of progress, the British “carved out better things from the wilderness.” To Amery, the Empire stood for the advancement of civilization.

Secondly, the British were committed to order, “You find love of law and organization in the youngest Dominion, to be as strong as in the Old Country.” In Amery’s view, order distinguished Britain from the chaos of “backward lands.” Next, Britain was humanitarian. The Empire labored on behalf of “poor,” “oppressed,” and “backward” people. Amery argued that the British Empire brought health, peace, and prosperity to many lands by developing local resources, building railways, and introducing sanitation. He saw proof of this in his Empire wide travels:

I have seen this myself, with young British officials in Mesopotamia, restoring to
use land unused for centuries, canals back in service, and the spirit of people 
reviving after centuries as slaves. The same thing is taking place in many lands; 
savagery and cannibalism being overcome, and law and order enforced.  

Amery also explained that Britain stood for “Pax Britannica,” the creation of an 
Empire in which there were 450,000,000 people “between whom war is unthinkable.”

Within this Empire its fifth “greatest feature” ruled -- British Law, which Amery 
described as the basis of liberty in that it endeavored to treat all equally “high or low.”

Britain stood for justice, freedom, and equality.

Amery believed that Britain was superior to other societies because of its government 
and laws. He also defined the British as “broadminded,” which in his view caused the 
British Empire to be “easily accepted by other peoples.” Colonies benefited from 
British stewardship because of its ethical policies and moral guidance. Britain stood for 
benevolent leadership:

The Englishman’s outlook on national interests has on the whole, been of a high 
type, moral. Britain has looked upon her rule over other peoples as a trustee-
ship, and has endeavored to act in the spirit of a trustee.

Avery concluded his speech with the conviction that the character of the British had 
made them successful and would ensure the Empire’s survival and growth into the next 
century.

The truth of the assumptions Amery and many Anglo-Protestants made about the 
character of the British and its Empire is naturally contestable. The evidence is 
overwhelming that colonized nations viewed the Empire with considerably less idealism 
and often received less than ideal treatment. In addition, characteristics such as love of 
freedom, law, peace, and morality are not and have never been exclusively British.

However, the conviction that the British possessed distinctive qualities was necessary to
justify Anglo-Protestant political and social domination

For Canada’s Anglo-Protestants, “Britishness” was the measure of civilization or barbarity. Its values were considered the pinnacle of human achievement. To reject “Britishness” was to reject a superior culture. To contemplate otherwise was to risk the very identity that Anglo-Protestants were trying to preserve. In any case, Britain embodied a national ideal that Anglo-Protestants wanted to foster and protect: the virtues of civilization, order, justice, freedom, peace, and compassion.

To many Canadians, the purveyor of humanity’s highest and best ideals might have been British, but their foundation was religion. Churches were considered the institutional support of this national bedrock. In recognition of such important work, Britain did not tax church property. Exemption advocates described church taxation as “unBritish.”

Britain was not the only place in which the taxation of churches was illegal. Churches were not taxed in any other part of British Columbia, New Brunswick, Nova Scotia, Quebec, Ontario, Manitoba, Saskatchewan, or Alberta. Other Commonwealth nations such as New Zealand, Australia, Ireland, England, Wales, Scotland, did not tax churches either. Even in India and Palestine, churches and non-Christian temples alike remained untaxed. Exemption advocates questioned why Vancouver treated its churches so differently:

Why should Vancouver be different in this respect from every other Province in our country, from every other village and town in our fair Province, and from every other country in the British Empire?

Advocates argued that even in the United States church property was exempt. The question remains as to why Vancouver did, and information is scant. A short essay on
the subject written in 1937 by City Archivist J.S. Mathews suggests reasons. He intimates that those who wrote the city charter in 1886 might have omitted church tax exemptions due to controversy in Quebec over the vast tax privileges that the Catholic Church in Quebec enjoyed. However, Mathews admits he has no evidence to support this contention. He seems to think that church tax exemptions were left off the books due to negligence or presumption: "...why churches were omitted; whether expressly or by accident, whether it was "presumed" they were exempt as a matter of common law, I have never heard." 

Exemption advocates considered Vancouver's reputation for taxing churches "an invidious distinction." Such policy was labeled "un-British" and subversive: "in taxing the church as a business institution is taxed is contrary to the whole inherent tradition of English speaking people." In the view of exemption advocates, defying British tradition was imprudent and perilous, "Is this a sign of wisdom on Vancouver's part or is it a backward step?" Exemption advocates were mortified by Vancouver's uniqueness with regard to its church taxation policy. In their view, it undermined everything that the British Empire stood for, and they worked to persuade the City's voting population of this conviction. Taxing churches undermined the advance of civilization, Christianity, and God's kingdom on earth.

Exemption advocates advanced one last argument in favor of a church tax exemption. Their final plea made an appeal for Vancouver's aesthetic appearance, and all that such appearances symbolize. Advocates maintained that in relieving churches from their tax burden, the City would encourage the "erection and maintenance of stately structures." They argued that in Vancouver, there were only two churches that were "worthwhile" to
look upon.\textsuperscript{135} The rest “did not compare favorably” to other such buildings in Canada or the Commonwealth.\textsuperscript{136} Exemption advocates contended that the appearance of churches in Vancouver suffered due to the burden of taxation. Churches could not afford to invest huge sums of money into an impressive church.\textsuperscript{137} They would not risk pouring money into churches which could be confiscated should they not be able to pay their tax debt.\textsuperscript{138}

Exemption advocates argued that “the beauty of architecture” in churches and cathedrals reflected man’s “highest and best aspirations.”\textsuperscript{139} If the City did not free churches to build “stately structures” through tax exemptions, it would mean that Vancouver was not living up to the ideals of the Commonwealth: “churches are outward and visible signs of the highest aspirations of the community they serve.”\textsuperscript{140} Exemption advocates maintained that there was a connection between the appearance of a church and society’s attitudes towards the principles it embodied: “something more than money is needed to produce fine architecture. The builder must have an ideal.”\textsuperscript{141} Editorial responses to the aesthetics of Vancouver churches conveyed little satisfaction. The lack of beautiful sacred edifices in Vancouver was attributed to the city’s values or lack of them:

The community thus writes itself down as one of mere grub worms with no vision other than the accumulation of the means by which they can satisfy their material needs and desires.\textsuperscript{142}

According to one editorialist some Vancouver churches might not be “badly proportioned” but were obviously designed to accommodate as many people as possible for the least amount of money.\textsuperscript{143} Others he considered “shabby, and mean-looking.”\textsuperscript{144} He chastised the city for “penalizing” congregations with taxes where the money might otherwise be used to “build fitting tabernacles of the Most High.”\textsuperscript{145} He argued that there
were congregations in Vancouver which could probably raise enough money to build a practical and impressive edifice if they were not obligated to pay as much as $500.00 a week to support it:

It is little wonder, therefore, that men and women, activated in degree, by the same faith that moved the builders of the great Cathedrals of the middle ages, are thwarted in their desire to erect churches worthy of the sublime purpose for which they are designed, and that congregations, knowing that a perpetual annual charge will be levied on every dollar expended, keep the cost to the lowest figure possible.  

Exemption advocates maintained that if the taxation law continued to exist, Vancouver could not expect to “grow in external grace and beauty,” a condition which would reflect the values and spiritual condition of the city. If Vancouver churches lost their campaign, advocates blamed “small minded gross materialists” who cared little about the City’s character. Such persons were part of the “dark forces” which consciously or unconsciously undermined the social, economic, and spiritual health of the community and nation.

Vancouver churches justified their existence on the basis of their social utility. By fulfilling their role, churches increased social stability, security and prosperity. Hence the church had social, political, and economic value. It was a positive influence worthy of state support. The church tax exemption campaign provided a vehicle through which exemptionists could articulate the role of churches in the new amalgamated Vancouver. They argued that it was the duty of churches to serve the state, and they did so through social service and by fostering values that created moral law-abiding citizens. They idealized Protestant citizens of British ancestry, and they worked to promulgate the norms and values of this particular identity. Exemptionists identified Anglo-Protestant
hegemony with national stability and prosperity.

The results of the plebiscite would determine the extent to which voters subscribed to the values and principles promoted by exemptionists. The voices of those who voted against are strangely mute. Their identity is obscured by a lack of information in print. Unlike Victoria, the church tax debate in Vancouver did not polarize between the churches and local government. If the response of the Joint Amalgamation Committee of municipal representatives is any indication, the City of Vancouver did not oppose the by-law. If anything, they supported it. The identity of anti-exemptionists remains a mystery. However, clues to their identity might be found in the results of the plebiscite itself. Some areas of the City supported church tax exemption more than others, indicating that the different ethnic and socio-economic composition of Vancouver’s neighborhoods might have affected the outcome of the plebiscite. An analysis of such factors might suggest the identity of those who made the effort to vote “no” to church tax exemptions.
1  G.H. Southern, Vancouver, to the Parishioners, Vancouver, 16 July 1928, transcript in the hand of the City Archives, Vancouver, B.C., Canada.
2Ibid.
3*The Morning Star* (Vancouver), 15 September 1928.
4Ibid.
5 *Reasons Why the Churches in the Coming New Vancouver should be Exempt from General Taxation.* (Vancouver, Vancouver Public Library, 1928).
6*The Morning Star* (Vancouver), 15 September 1928.
7*The Vancouver Province* (Vancouver), 22 September 1928.
8Ibid.
9 Vancouver Charter; 12 Geo. V. Second Session, Chapter 55, Section 46. Transcript in the hand of the City Archives, Vancouver, B.C., Canada. By-law also found printed in the *Vancouver Sun* (Vancouver), 11 October 1928.
10Ibid.
11 Reverend F.E. Runnals, Vancouver, to the City of Vancouver, Vancouver, 10 December 1931, transcript in the hand of the City Archives, Vancouver, B.C., Canada.
12 A Joint Statement Issued by the Executive Committee of the General Ministerial Association of Vancouver, and the Council of the City of Vancouver, Vancouver, October 1928, transcript in the hand of the City Archives, Vancouver, B.C., Canada.
13Ibid.
14 Joint Amalgamation Committee of City of Vancouver, Point Grey & South Vancouver Civic & Municipal Councils, Vancouver, 14 October, 1927, transcript in the hands of the City Archives, Vancouver, B.C., Canada. Representatives include David Hall of South Vancouver; R.J. Paul from the City of Vancouver; and W.C. Atherton of Point Grey.
15Ibid.
16 Joint Amalgamation Committee of City of Vancouver, Point Grey & South Vancouver Civic & Municipal Councils, Vancouver, 14 October, 1927, transcript in the hands of the City Archives, Vancouver, B.C., Canada. Committee members supported church tax exemptions: “Those who have interested themselves in the present discussion have been overwhelmingly in favor of tax exemption.”
19Chidester and Linenthal 1997, 17.
20*Reasons Why the Churches...* 13-14.
21Ibid., 4.
22*The Morning Star* (Vancouver), 15 September 1928.
23*Reasons Why the Churches...* 5.
24Chidester and Linenthal 1997, 1.
25*The Vancouver Province* (Vancouver), 25 September 1928.
26Ibid.
27*The Vancouver Province* (Vancouver), 5 October 1928.
28Reasons Why the Churches... 6.
29Ibid., 7.
30*The Vancouver Province* (Vancouver), 14 October 1928.
31*The Vancouver Province* (Vancouver), 28 September 1928.
32Ibid., 13 October 1928.
33Reasons Why the Churches... 7.
34Ibid.
35Ibid.
36Ibid., 7.
37Ibid., 7.
38Ibid., 7.
39Ibid., 8.
40Ibid., 8.
41*The Morning Star* (Vancouver), 11 October 1928.
42*The Vancouver Province* (Vancouver), 14 October 1928.
43Reasons Why the Churches... Title Page.
44Ibid., 8.
45Ibid.
46Ibid.
47Reasons Why the Churches... 8.
48Ibid.
49Ibid.
50Ibid.
51Ibid.
52Ibid. 9.
53Ibid.
54Ibid.
55Ibid.
56*The Vancouver Province* (Vancouver), 14 October 1928.
57Ibid.
58*The Morning Star* (Vancouver), 3 October 1928.
59*The Vancouver Sun* (Vancouver), 16 October 1928.
60Ibid.
61Ibid.
62Ibid.
63Ibid.
64Ibid.
65Ibid.
66Ibid.
67*The Morning Star* (Vancouver), 3 October, 1928.
68*The Vancouver Province* (Vancouver), 13 October 1928.
69Ibid., 14 October 1928.
70 Ibid.
71 Ibid.
72 The Morning Star (Vancouver), 5 October 1928.
73 A Joint Statement Issued by the Executive Committee of the General Ministerial Association of Vancouver, and the Council of the City of Vancouver, Vancouver, October 1928, transcript in the hand of the City Archives, Vancouver, B.C., Canada.
74 The Morning Star (Vancouver), 5 October 1928.
75 The Vancouver Province (Vancouver), 13 October 1928.
77 Ibid.
78 Ibid.
79 Ibid.
80 Ibid.
81 Ibid.
82 Ibid.
83 Ibid.
84 Ibid.
85 Ibid.
86 Ibid.
87 Ibid.
88 Ibid.
89 Ibid.
90 Ibid.
91 Ibid.
92 Ibid.
93 Ibid.
94 Ibid.
95 The Vancouver Province (Vancouver), 13 October 1928.
96 Ibid., 14 October 1928.
97 Ibid.
98 Ibid., 12.
99 Ibid.
100 Go to! Let us Tax God! (Vancouver) City Archives, Vancouver B.C., Canada.
101 Ibid.
102 Ibid.
103 Ibid.
104 Ibid.
105 Ibid.
106 Ibid.
The Vancouver Province (Vancouver), 13 October 1928.

Reasons Why the Churches... 10.

J.S. Mathews, "Vancouver Before Christ: The Taxation of Churches:" 7 October, 1937, article in the hands of the City Archives, Vancouver B.C. Canada.

The Morning Star (Vancouver), 15 September 1928.

Why Tax Churches? (Vancouver) City Archives, B.C., Canada.

The Morning Star (Vancouver), 3 October 1928.
Chapter IV

The Vancouver Church Tax Exemption Plebiscite: The Vote

On October 17, 1928, Vancouver church tax exemptionists were victorious. The bylaw was endorsed by a majority of more than two to one through all Vancouver wards. The plebiscite might have proven the extent to which Vancouver voters subscribed to the Anglo-Protestant worldview exemptionists promoted; however, only 29,971 of Vancouver’s population of 246,593 people bothered to vote, or approximately 12 percent. There is no way to know what other citizens may have thought. Their views do not appear in print. They might have been apathetic, uninformed about the plebiscite, or too poor to be on the voters list. Those who concerned themselves with the church taxation issue represent a small segment of Vancouver’s population; yet, this small population determined legislation that affected the entire city.

Support for the exemption was strongest in the West End, the University Endowment Lands, Point Grey, Dunbar, Kerrisdale, Shaughnessy, Kitsilano and Fairview, where 75 to 78 percent of the population voted in favor. There was somewhat less support in the East Downtown, Hastings, Refrew, Collingwood, Grandview, Mount Pleasant, South Vancouver, Marpole and Cambie, where approximately 60 to 65 percent were in support. Support for church tax exemptions dropped noticeably anywhere east of Burrard and Oak Street.

Communities that demonstrated the greatest support for the bylaw were largely middle and upper class suburban. Neighborhoods with the highest number of anti-exemptionist
were working class, commercial, and industrial. Ethnicity or religious affiliation seemed to have less bearing on the differences in the voting patterns between east and west Vancouver than did socioeconomic status. There were as many Protestant residents of British origins in west Vancouver as east, with the exceptions of Wards Two or Three, where greater numbers of non-British residents might have played a part in the district’s plebiscite results. Therefore, the reasons for why there were more anti-exemptionists in east Vancouver than in the western and south parts of the city must lie in the different socioeconomic composition of the city’s neighborhoods.

The social cleavage between east and west Vancouver was pronounced, but it was as much defined by values and lifestyle as the economic status of city residents. In his book, *Making Vancouver*, Robert A. McDonald argues that aside from economics, Vancouver’s social classes were also defined by “ethnicity, race, skill, and gender loyalties.” Residents chose to live among those with similar values if they could, which explains much of why east and west Vancouver developed such different characters. Residents were enormously interested in their communities, which symbolized the shape of the future. Communities were the location of homes, the homes in which families were raised and values transmitted. To control and perpetuate such norms, the identity of those who lived in such neighborhoods had to be controlled. As this study demonstrates, Vancouver’s residents evolved numerous strategies to maintain such control. Such strategies affected the city’s social geography, which divided east from west.

The city’s Anglo-Protestant residents wanted to live in areas that reflected their ideals and notions of respectability. In their view, a respectable citizen was white, Christian, and married. British language, law, lifestyle were considered the cornerstones of the model
community. Those of other ethnic ancestry were classified as inferior outsiders who endangered Anglo-Protestant national ideals. Foreign habits were perceived as subversive; therefore, Vancouver’s Anglo-Protestant citizens sought to remove themselves as far from such influences as they could afford to be. In some wealthy communities, Anglo-Protestant residents went so far as to create unwritten agreements that forbade the sale of neighborhood property to Jews or Asians.

The east side of the downtown housed Vancouver’s “floating” population of transient and seasonal workers, who were overwhelmingly single and male. These areas were perceived to be rife with turn of the century middle class Anglo-Protestant notions of vice. The drinking, prostitution, and gambling that occurred in working class quarters across the city offended Anglo-Protestant notions of respectability; consequently, in many areas foreigners and transients were shunned. The single immigrant worker was unofficially confined to Gastown or other industrial or commercial centers, among others who lacked investment in the local community or those whose values differed from Anglo-Protestant norms.

As Vancouver’s industrial, commercial, and immigrant sections expanded, upper and middle class Anglo-Protestants moved to more exclusive neighborhoods. However, Vancouver’s growth was so rapid that almost as soon as a new home or subdivision was built, it was under "siege" from elements they were trying to escape. It should be noted that socioeconomic strata did overlap in a few areas including Kitsilano, Mount Pleasant, Cedar Cottage, and Grandview. In any case, Anglo-Protestant residents soon became less concerned about living beside a working class white family, than beside a boarding house for Chinese laborers.
The social economic cleavage that existed between east and west Vancouver was largely defined by the efforts of Vancouver residents to remain in areas which reflected their values and ideals. Such differences had impact on the church tax exemption plebiscite. The challenge is to discover how. East Vancouver demonstrated less support for the bylaw than did west Vancouver, and the most obvious difference between the two areas is social economic. However, such cleavages miss the more nuanced character of Vancouver communities, and hence, more nuanced reasons for the plebiscite results. A closer look at the identity of who lived in Vancouver wards and how they voted might lead to deeper insights on who supported the church tax exemption bylaw and who did not. Although we have some idea of who voted for the bylaw, the identity of anti-exemptionists, people who actually cared enough about the issue to show up at the polls, is largely a mystery. This analysis seems to do a good job of revealing who was not anti-exemptionist, but sheds little light on who was.

For electoral purposes, the city was divided into twelve wards or districts, and each related to specific neighborhoods. Ward One included the West End; Ward Two, Downtown; Ward Three, Strathcona and most of Grandview; Ward Four, Hastings; Ward Five, Collingwood; Ward Six, Cedar Cottage; Ward Seven, Mount Pleasant and South Vancouver; Ward Eight, the right half of Fairview, Cambie, and Marpole; Ward Nine, half of Fairview, Shaughnessy, South Granville, and South West Marine Drive; Ward Ten, Kitsilano and Kerrisdale; Ward Eleven, Point Grey, Dunbar, and Southlands; and finally, Ward Twelve - the University Endowment Lands. Each area possessed a distinctive social, ethnic, and class character. (For precise statistics detailing the ethnicity, religion, and distribution of plebiscite votes for each ward, see Appendices 2, 3,
and 4).

By the late 1920's Shaughnessy had supplanted the West End as the community of choice for Vancouver's wealthier Anglo-Protestants. Elite residents remained, but many large former single-family residences were converted into boarding houses and apartments for working class residents employed in the nearby business district. In the words of resident David Savage, a resident in the late 1920's and 1930's, the area could be characterized as "a place for the very young, starting at very low wages, and the very old, surviving on pensions." Nevertheless, the West End was an attractive neighborhood, described by Savage as having "...beautiful old houses and mellow gardens,"

Jean Barman's analysis of 1931 Canada census statistics indicate that over 80 percent of West End residents were British in origin and Protestant. Wealthy British families originally settled the community, and it continued to attract British immigrants looking for a community of familiars. Residents clearly favored the church tax bylaw. Out of the 2128 people who voted, 1,602 or 75 percent proved themselves exemptionists. It must be remembered, however, that this number represents a limited sampling of the district's population: only 11 percent made the effort to vote. This area might have been dominated by Anglo-Protestants, but it was not a family oriented area. It was home to young, single, working class people.

In west Vancouver, Wards Nine, Ten, Eleven, and Twelve were also strongly in favor of the bylaw. Ward Nine comprised the west half of Fairview slopes, Shaughnessy, South Granville, and South West Marine Drive. A developer characterized Fairview slopes as "the better class suburbs of Terminal City," containing some of "Vancouver's
most striking residences.”12 Yet, for the most part, Fairview was the home of middle class residents “clerks, small businessmen, artisans, and others of ‘everyday means’.”13

Contemporaries identified Ward Nine’s other community, Shaughnessy, as the home of “Vancouver’s richest and most prominent citizens,” including “barristers, managers, owners and company directors, as well as leading public and service professionals.”14 At the outset its developer, the CPR, took measures to secure zoning regulations that prohibited the division of the neighborhood’s rather large homes into apartments.15 Such efforts resulted in the Shaughnessy Heights Building Restrictions Act. Deeds of sale contained single-family ownership clauses, and prohibitions against selling to ethnic minorities such as Jews or Orientals.16 Buyers were also required to build homes worth at least $6,000 dollars, where a typical middle class house elsewhere cost half that amount.17

Fairview and Shaughnessy were overwhelmingly Anglo-Protestant.18 Less is known of other areas in Ward Nine, namely the sparsely populated areas of South West Marine Drive and South Granville. However, in Barman’s estimation, 80 percent of its residents were British in origin.19 Out of that number, 79 percent claimed affiliation with a Protestant denomination.20 The ward clearly favored the church tax exemption bylaw. Of the 12 percent of the population who voted (a total of 4,888), 3,650 were in favor, or 78 percent.21 Residents were typically family oriented Anglo-Protestants of above average means.

Ward Ten represented Kitsilano and Kerrisdale. Kitsilano was home to upper and middle class families. According to Graeme Wynn, editor of *Vancouver and its Region*, it was an area in which “socioeconomic strata overlapped.”22 Ethnically over 89 percent
were residents were of British origins, and over 84 percent Protestant. Kerrisdale (or Bryn Mawr), on the other hand, was a farming community, described by a developer as “...just far enough away from the noise and bustle of the city for peace and contentment.” Developers promised the sanctity of the location’s property values and social status:

There will be no unsightly shacks in Bryn Mawr because there is a building restriction of $2,500 on each lot. This restriction is your protection and is ample assurance that your neighbors will be desirable.

Far from the city center, it was a family oriented community. Ward Ten voted in favor of the church taxation plebiscite, a number which amounts to 16 percent of the district’s population: but of the 3,054 who voted, 2,298, or 76 percent voted in favor.

Ward Eleven consisted of Point Grey, Dunbar and Southlands. Point Grey, like Shaughnessy, was popular among those whom Barman describes as “the wealthy and socially pretentious.” It was also zoned with a certain social economic strata in mind. Buyers who purchased lots were required to build homes of a certain acceptable value. Like Kerrisdale, Point Grey real estate agents explained that such restrictions were necessary to protect property values, and provided “ample assurance that your neighbors will be desirable.” It seems, as Barman contends, that “residential exclusivity” was an important part of developer’s sales strategy. Residents in Point Grey also maintained unwritten agreements that excluded Jews and Oriental people from owning property in the area.

Ward Eleven’s other communities were also exclusive. Dunbar was known for its beautiful gardens, and it held a reputation for being “a well-controlled area” with highly regulated building and landscaping bylaws. Dunbar and Southlands consisted almost
entirely of single-family dwellings, and a few dwelling described as "castle homes." According to Barman’s statistics, the population of Ward Eleven was over 90 percent of British origins and over 80 percent Protestant. Of the 8 percent of the district’s population who voted in the church exemption plebiscite (a total of 2,610), 2,029 proved themselves exemptionists, or 78 percent.

Ward Twelve represented the University Endowment Lands, which was also an elite neighborhood. It was yet another location where unwritten rules existed forbidding the sale of properties to certain ethnic groups. Exact statistics on the ethnic composition of the people who lived there of the people who lived there, and their religion, has provided difficult to find. However, the area’s proximity to other exclusive neighborhoods such as Point Grey, Kitsilano, and Dunbar Heights, suggest that it was comparable. Restrictions, which denied property ownership to Jews and Asians, also indicate that wealthier Anglo-Protestants probably dominated the University Endowment Lands. As in other west Vancouver wards, residents also voted in favor of the church tax exemption bylaw. Of the 2,467 residents who participated in the plebiscite, 1,906 voted in favor, or 77 percent.

In west Vancouver wards, 75 to 78 percent of eligible voters endorsed the church tax exemption by-law. Examination of these communities demonstrates that aside from the west end, these neighborhoods were overwhelmingly populated by white middle to upper class Protestant families of British origins. The west end was also very Anglo-Protestant, but it was home to more working class residents. Of those who voted against the church taxation bylaw, we know little. Their voices do not appear in print. However, evidence indicates that exemption opponents were probably from the same social demographic as
those who voted in favor of the church exemption by-law -- Anglo-Protestant.

Evidence that anti-exemptionists were Anglo-Protestant exists in the fact that the number of people in west Vancouver wards who were not Anglo-Protestant fail to add up to the 22 to 25 percent who voted against the by-law. In Point Grey, for example, the number of Europeans, Jews, and Asians combined amount to 8.8 percent. Religiously, 8 percent belonged to non-Protestant faiths. In the West End, those of non-British origins amounted to 13 percent. Only 12 percent represented non-Protestant faiths.

In any case, it cannot be assumed, that non-Anglo-Protestants voted against the church tax exemption. Catholic and Jewish congregations in Vancouver endorsed the by-law. The identity of those who voted against the church exemption cannot be clearly defined beyond these guides. Such persons would have required the wealth and desire to live in such neighborhoods. And, like exemptionist voters, they would have had to live in the city for three years, the residency time necessary to gain civic voting privileges. Finally, voters could not have been of Asian ancestry, as Chinese, Japanese, Sikhs and other Oriental people were not permitted to vote until 1947.

East Vancouver Wards were socially and economically different from west Vancouver. It had a working class, industrial character. This fact alone may shed light on why 34 to 41 percent of residents voted against the church tax exemption bylaw, a number approximately 10 to 15 percent higher than in Wards One and Nine through Twelve. Ward Two, for example, consisted of the downtown core or business district. Of the 12 percent of the residents who voted in the plebiscite (a total of 1,916), 1,261 voted in favor, or 34 percent. It was the preferred location of new immigrants, who comprised approximately 58 percent of the resident population in the 1920's. Whereas
in West Vancouver, 57 to 65 percent of residents might be of British origins but born in Canada, in Ward Two, only 46.5 percent were Canadian born, a significantly smaller number. Ethnicly, residents were mostly British (61%), European (20%) and Asian (16%). Of this population, 61 percent were Protestant, and the remaining were mostly Catholic (15%) and Confucist/Buddhist, (16%).

Barman’s statistics on the ethnicity of Vancouver residents in Ward Two reveals that there were 20 to 30 percent less people of British origins than anywhere in the city except Ward Three. The district also had higher numbers of people who were not Protestant (32%). The business district was overwhelmingly populated with residents whom Jean Barman describes as “aging males from non-English speaking countries.” There were also far less women. Out of 15,499 people who lived in Ward Two, only one third were women. Ward Two was a combination of commercial property, and homes of newly arrived immigrants and single men. As a result, it was less family oriented than more typical wards in Vancouver, east or west. The only other ward with similar social, if not ethnic, demographics was Ward Three.

Ward Three included Strathcona and most of Grandview. It was Vancouver’s largest ward, and the only district where Asian people outnumbered those of British origins. Ethnically the east end was predominantly Asian (46%), British (30%), and European (20%). Like Ward Two, the population of the Ward Three was mostly single and male. Out of at total of 30,223 residents, only 8,394 were female. Early in the province’s history, single male Chinese laborers migrated to Canada with the hopes of bettering their material lot in life. However, as Peter Ward explains in his award-winning book, White Canada Forever their “kinship links” lay primarily in their homeland and not in
Canada. The reason lay in Canadian foreign policies that forbid the immigration of Chinese women.

Ward Three was reputed to have the lowest living standards in the city. Many people lived in tiny quarters in apartment buildings or boarding houses, conditions that were described by a visiting Chinese official as “distressed and cramped,” and “piteable beyond description.” Most worked in the lumber industry, in hotels, as domestic employees, or in small business such as laundries and textile factories. According to Wynn and Oke, the city’s Asian population “lived on the economic margins of society.” A school in Strathcona reported that its students of “Orientals and foreigners” were typically “undernourished,” and lived in an environment which “…fails to provide experiences essential to mental growth.”

Ward Three was similar to Ward Two in terms of gender ratio and its attractiveness to immigrants. However, it was vastly different from west Vancouver wards. Ward Three was predominately the home of single male working class immigrants. Families existed, or the Strathcona school would not have existed, but due to the lack of females the area was not as family oriented as other Vancouver neighborhoods. Religiously Ward Three was the least Protestant area in the city, since most of its population was Asian and foreign born. Residents were largely Confucist/Buddhist (33%), Protestant (36%) and Catholic (14%). Such statistics surely influenced the outcome of the church taxation plebiscite in Ward Three. This district, like Ward Two, demonstrated less enthusiasm for the bylaw. A considerably smaller number of people voted as well, a result of two circumstances: Asians were not permitted to vote, and, to some extent, the area’s largely immigrant population had not been in residence long enough to attain civic voting
privileges. Out of 30,223 residents, only 5 percent voted in the church taxation plebiscite (a total of 1,708), and 1,070 voted in favor, or 63 percent.\(^{59}\)

If the identity of anti-exemptionists is obscure in Vancouver, this statement is even more true for Wards Two and Three. These districts, as others in east Vancouver, demonstrated less support for the church tax exemption bylaw than west Vancouver wards. This fact could be explained by the reality that fewer Anglo-Protestants lived in the area. However, the presence of Anglo-Protestants did not necessarily amount to greater exemption support. East Vancouver Wards Four through Eight were dominantly Anglo-Protestant, but they demonstrated even less support for the bylaw, a fact which will be addressed shortly.

Further explanations for Ward's Two and Three's response to the bylaw could include the fact that since these districts were less family oriented, its residents were less concerned with building an ideal community in which to raise children. However, even if single residents were apathetic, this does not explain why such residents would go out of their way to vote against the church taxation bylaw. It seems that like west Vancouver, Ward Two and Three's anti-exemptionists were probably from the same social demographic as the exemptionists. Why they opposed the bylaw remains obscure, but their identity seems to have little to do with ethnicity or even religious affiliation. The one consistency that exists between Vancouver Wards Two through Eight is their lower social economic status when compared to west Vancouver.

The social demographics of Wards Two and Three differ most from the Vancouver norm. Statistically the populations of Wards Four through Eight were close to east Vancouver in terms of ethnic origins and religious affiliations, if not socio-economic
Residents of Ward Four, or Hastings, were 82 percent British in origins, with 60 percent born in Canada. Apart from the Hastings waterfront, which was largely industrial, working class citizens mostly populated the area. A city planner described it as a place for “those who have to earn their livelihood by manual labor.” Religiously Anglo-Protestantism dominated, amounting to 84 percent.

Regardless of the ward’s high number of Anglo-Protestants residents, it had the second highest number of anti-exemption votes. Of the 10 percent of district residents who voted in the plebiscite (a total of 3,026) 1,210, or 40 percent opposed exemption. Ward Four demonstrates a trend common throughout all east Vancouver Wards: high numbers of Protestant residents of British origins did not necessarily translate into greater support for the church tax exemption by-law. Like west Vancouver wards, over 80 percent of the population was Anglo-Protestant. This fact suggests that the reason for Ward Four’s greater reluctance to support the church tax exemption had less to do with ethnicity, and more to do with the social economic status of the area’s residents. The greatest distinction between east and west Vancouver is the social and economic composition of their communities, a fact that becomes increasingly apparent in the study of Vancouver’s wards.

Hasting’s neighboring district, Ward Five, had the highest number of anti-exemptionists. Out of a total of 2,188 votes, 912, or 41 percent opposed the exemption. Like Ward Four, working class families mostly populated it. Two of its communities, Collingwood and Renfrew, were “semi agricultural,” containing farmers, orchards, and ranches. Other areas, such as Killarney and Champlain Heights, were large industry sites which produced “...creosoted wood to make bridges, docks, railway ties, and
wooden blocks to pave streets.” Few people actually resided in these parts, as the people who worked there usually commuted from Collingwood. Statistics on the racial and religious background of Ward Five residents has proved difficult to find, but Jean Barman argues that aside from Wards Two and Three, Vancouver was 80-90 percent British in ethnic origins. If Ward Five was anything like its neighbors with similar ethnic composition, it was dominantly Protestant as well. Like Ward Four, the district’s ethnic composition did not necessarily relate to an endorsement of the church taxation bylaw.

Ward Six represented Cedar Cottage, Grandview, and Fraserview. It too was largely Anglo-Protestant. District residents were 85 percent British in origin. Protestantism was also the norm, representing 83 percent of the population. Cedar Cottage began as an “independent rural village,” but by 1929 it had been absorbed by a rapidly growing Vancouver. Small farms and “Chinese vegetable gardens” characterized Fraserview. Grandview, on the other hand, consisted of industrial plants on the waterfront, and working class residences. The British character of this area is evident in local names such as “Britannia High School, Queen Victoria, Elementary, and Victoria Drive.” Like other working class districts, Ward Six was less enthusiastic about the church taxation bylaw. Out of the 18 percent of the population who voted (a total of 4,238 votes) 1626 opposed the exemption, or 38 percent.

Wards Seven consisted of Mount Pleasant and South Vancouver. Residents were typical of most of Vancouver, 85 percent of British in origin. Mount Pleasant consisted of waterfront industry and commercial property that was developed by largely working class homes and churches. South Vancouver was popular with farmers, and was reputed to be home to working class people. A resident described South Vancouver as
"...the rendezvous of the artisan, the working classes generally." In terms of religious affiliations, the ward's population was 83 percent Protestant. Ward Seven also had a higher percentage of anti-exemptionists. Of the 17 percent of district residents who voted in the plebiscite (a total of 6,403), 2,395 opposed the church tax bylaw, or 37 percent.

The final district of east Vancouver, Ward Eight, comprised the east half of Fairview, Cambie and Marpole. Fairview residents were "clerks, small businessmen, artisans, and others of everyday means." Cambie was a mixture of small commercial properties, businesses, and the homes of working class residents. The community of Marpole was made up of an industrial waterfront of mills and factories, while employees lived in "modest bungalows" surrounding the area. Statistics indicate that the district's social demographics were similar to surrounding areas, in which 80 to 90 percent of the population was Anglo-Protestant. Like its neighbors in East Vancouver, the district had a larger percentage of anti-exemptionists than West Vancouver. Out of 2,241 voters, 637 voted against the church taxation bylaw, or 35 percent.

In Vancouver as a whole, the results of the church taxation plebiscite demonstrate a clear preference for the exemption bylaw. Regardless of the fact that east Vancouver wards were less enthusiastic about it than west Vancouver, exemptionists won their campaign with a majority in every ward. Most voters who cared enough to vote actively endorsed the Anglo-Protestant vision of God's Kingdom. Of those who voted against, little is known. It seems clear however, that the majority were probably of the same Anglo-Protestant social demographic as those who voted in favor.

The identity of anti-exemptionists is difficult to determine due to their lack of voice in publication. This silence remains a mystery. It is possible that such opinions were so
socially sanctioned that no one dared acknowledge them too publicly. The newspapers clearly supported the bylaw. Not a single editorial appeared in opposition. However, clues as to who might have voted against might be found in east Vancouver’s response to the church tax exemption bylaw.

Answering the question of why the social demographics of the East End might have resulted in an anti-exemptionist vote is challenging in light of the lack of information. It is possible that the realities of the working class lifestyle blunted the religious and social idealism of the upper and middle classes.

There are several possible explanations for why east end residents were less enthusiastic about the church tax exemption bylaw. Barman's research indicates that residents of Vancouver's poorest and most working class wards habitually voted against bylaws that required tax payers to surrender more cash to the city, even if they had something to gain from it. For example, when the city tried to implement a bylaw would raise money for a maternity hospital, there was less support in east Vancouver. East end residents resisted bylaws that would raise taxes. They were more interested in keeping money for their families than in, "commitment to improved social infrastructure for all residents." Thus it is possible that they were less likely to support church taxation to prevent higher taxation on themselves.

East end residents might also have practiced more widely a form of Christianity that did not uphold the ideals propounded by church tax exemptionists. Conservative Christianity certainly fell outside the mainstream, and statistically, more of them lived in the east end than west. Exemptionists accepted the liberal theology, often attributed to social gospel influence, which expressed the positive humanistic assumption that humans
could solve worldly problems. But many conservative Christians felt that this perspective presumed too much faith in human effort. In their view, the world was too corrupt; therefore, the afterlife was humanity’s only hope for redemption.

Consequently, the only activity that properly concerned Christians was “individualistic salvation.” For this reason, many conservative Christians resisted Anglo-Protestant values that sought to meld the spiritual and secular into one. They might have associated the church tax exemption campaign with such principles.

Conservative Christians might have represented a small percentage of the population, but they were among the most religiously active. According to Burkinshaw, this strain of conservative Protestantism flourished more than any other form of Christianity in the lower mainland. Their numbers grew, doubling from the years 1921 to 1981, leaving behind what Burkinshaw describes as “many dead liberal churches carrying on “social club” programs." Conservatives Christianity flourished because they guaranteed something certain and infallible in a world of people “discontented with the chaos of pluralism and its moral anomie.” Conservative groups offered a well-defined worldview that did not exist in Liberal churches. They provided an anchor in a rapidly changing world. As opposed to the United Church, which strove to absolve distinctiveness, conservative Christians accentuated them. Conservatives were not interested in assimilating into mainstream culture.

Conservative opposition to liberal Protestantism suggests a possible identity for some anti-exemptionists in Vancouver. Conservative Christians were extremely active in their anti-modern agenda. They would have considered the exemptionist platform offensive. The agenda it represented would have symbolized religious trends they opposed, and they
would have been amply motivated to actively vote against.

It is impossible to know with certainty the conservative response to the church taxation issue. Their voices are non-existent in publications. Perhaps the newspapers, which were owned by west Vancouver magnates, simply didn’t publish their views. And conservatives Christians wealthy enough to live in west Vancouver were unlikely to seek publicity. According to Burkinshaw, this group represented the most “respectable” conservative Christians. They consisted of mostly “British oriented middle class people who lived in Vancouver’s West side. They opposed liberalism, but did so quietly, cultivating “individual piety and evangelism.”

Ultimately the reasons why the voices of anti-exemptions never appear in print is unknown, which leaves scholars in the place of conjecture. The church tax exemption plebiscite sheds light on the concerns of a only small portion of Vancouver’s population. Only half the city’s population was eligible to vote, and only 12 percent of those concerned themselves with the plebiscite. According to Barman, only 10-14 percent of voters ever showed up at the polls, regardless of the issue. The church taxation plebiscite reveals that not everyone agreed with the exemptionist’s social agenda, but the identity of those who dissented and why remains a mystery.
1 *Vancouver Province* (Vancouver), 18 October 1928.
2 Ibid.
4 Ibid.
5 Ibid., 203.
7 Ibid. As quoted by Davis.
9 *Vancouver Province* (Vancouver), 18 October 1928.
10 Ibid. and Barman, 106. Vote statistics calculated from numbers provided in the *Vancouver Province*. Statistics on population drawn from Jean Barman.
11 Ibid., 101.
12 Ibid., 99.
13 Ibid.
15 Davis 1997, 103.
16 Ibid.
17 Ibid.
18 Ibid., 115.
19 Ibid., 113.
20 Ibid., 113.
21 *Vancouver Province* (Vancouver), 18 October 1928.
23 Barman 1986, 113.
24 Wynn and Oke 1992, 89. As quoted by Wynn and Oke.
25 Ibid. As quoted by Wynn and Oke.
26 Vote statistics calculated from numbers provided in the *Vancouver Province* (Vancouver), 18 October 1928. Statistics on population drawn from Jean Barman p.106.
27 Barman 1986, 117.
28 Ibid., 100.
29 Ibid.
30 Ibid., 101. As quoted by Barman.
31 Ibid., 101.
33 Ibid.
34 Barman 1986, 113.
Vote statistics calculated from numbers provided in the *Vancouver Province* (Vancouver), 18 October 1928. Statistics on population drawn from Jean Barman p.106.

Graeme Wynn and Timothy Oke, 137.

*Vancouver Province* (Vancouver), 18 October 1928.


Ibid.

Ibid.

Ibid.

Reasons Why the Churches in the coming New Vancouver should be Exempt from General Taxation. (Vancouver: Vancouver Public Library, 1928.).


Vote statistics calculated from numbers provided in the *Vancouver Province* (Vancouver), 18 October 1928. Statistics on population drawn from Jean Barman p.106.


Ibid.

Ibid., 113-115.

Ibid., 105. Barman’s research indicates that the average male in Ward Two was seven years older than the city mean of thirty-four.

Ibid., 106. There were 10,841 men and 4,658 women in Ward Two.

Ibid., 113.

Ibid., 106.

Ward 1978, 15, 39. “He left in order to remit whatever savings he could afford to aid his family. In effect, he left to sojourn else where, with the clear intention of returning home, of supporting it in the meantime, and of eventually being buried in his village.”


Ibid., 137.

Ibid.

Barman 1986, 114.

Ibid., 115.

Vote statistics calculated from numbers provided in the *Vancouver Province* (Vancouver), 18 October 1928. Statistics on population drawn from Jean Barman p.106.

Barman 1986, 113.

Ibid., 117.

Ibid.

Vote statistics calculated from numbers provided in the *Vancouver Province* (Vancouver), 18 October 1928. Statistics on population drawn from Jean Barman p.106.

Davis 1997, 88.

Ibid., 89.

Ibid.

Ibid.

Ibid., 115.
Davis 1997, 91.
Ibid., 90.
Ibid., 92.
Ibid.
Vancouver Province (Vancouver), 18 October 1928.
Barman 1986, 113.
Davis 1997, 95.
Barman 1996, 117.
Ibid.

Vote statistics calculated from numbers provided in the Vancouver Province (Vancouver), 18 October 1928. Statistics on population drawn from Jean Barman p.106.

Davis 1997, 97.
Ibid., 99.
Barman 1986, 115.
Vancouver Province (Vancouver), 18 October 1928.
Ibid., 40.
Ibid., 41.
Ibid., 25.
Ibid., 16.
Ibid., 12-14, 99.
Ibid., 5, 121.
Ibid., 17.
Ibid., 57.
Ibid.
Ibid., 74.
Chapter V

Conclusion:
Filling Gaps in British Columbia's Religious History

The subject of religion in British Columbia during the inter-war years has been sorely neglected. This study is an attempt to shed some light on an area of provincial history on which little is known. The church taxation issue in Victoria and Vancouver reveals the role churches perceived for themselves. In order to remain relevant in an increasingly secular nation, churches were forced to consider their purpose, and then persuade society to agree with their agenda. They employed different strategies to convince the public of their indispensability, and their success is evident in the results of Victoria's church tax debate and Vancouver's church tax plebiscite. Exemptionist strategies were effective. They won their case in both cities. However, their victories did not guarantee the status of churches in society, or a strong positive future.

In Victoria, the church tax debate highlighted the fact that sacred space was shrinking and secular space was growing. Only the ground directly under a church plus ten feet on all sides was deemed untaxable. Churches did not have the power to define sacred space, and that prerogative belonged to the state. Church sites would remain tax-exempt only so long as public support would last. In Vancouver, evidence indicates that the church tax bylaw met with the public approval of that small portion of Vancouver citizens that were eligible to vote - namely wealthy Anglo-Protestants. Barman argues that only half the adult population of Vancouver had the franchise, and out of that number, only 10-15 percent ever bothered to show up at the polls. The church tax plebiscite was the victory
of a very small but influential minority. It did not necessarily reflect the interests of the cities greater population.

This study also highlights very different strategies that Vancouver and Victoria churches employed in the cause of remaining relevant to society. Their survival as institutions depended on it. In Victoria, churches clung to an extent to tradition, while in Vancouver, ten years latter, the churches responded by redefining the relationship between church and state. Victoria's churches wanted the role of the church in society to remain unchanged. Exemption advocates warned the public that overturning the British tradition of church tax exemptions was dangerous:

To place a building set apart and in use for the public worship of God on the same footing as a commercial structure involves a definite break from the whole Christian tradition. I hope that the province will think very seriously before taking such a step.\(^2\)

To break from this tradition was to debase humanity: “The systematic incursion by the state into the realm of religion undermines our vaunted civilization.”\(^3\) Exemption supporters believed that without church tax-exemptions, society would morally and spiritually degrade. To Victoria’s churches, the loss of tax-exempt status represented a demotion of religion that could only have negative social consequences.

The city's attempts to tax church sites threatened the world-view that Victoria's English majority idealized. Exemptionists found their worldview challenged by a more modern perspective expressed by the City’s municipal government. Victoria’s Aldermen held greater faith in secular organizations, namely the government, to augment a cohesive society. To the City, churches did not necessarily make a positive contribution to a democratic society: they were a divisive and destabilizing influence due to the plurality
of worldviews they represented. In a democratic nation, they argued, religion and the state should be separate, and tax exemptions were a violation of this principle. The church should have no more status than any other organization or business. In their view, tax exemptions hindered good government by eroding municipal revenue. They also argued that a church tax exemption unfairly and undemocratically shifted the burden of taxes onto regular tax paying citizens, who may or may not support churches.\(^4\)

Victoria’s public remained unconvinced. They fiercely identified with their British origins, which rendered the notion of changing church tax legislation abhorrent. Provincial legislation was based on British Law, which many perceived as irreprouachable. The most elaborate argument against church taxation contended that there was a harmonious coincidence between British Common Law and the recognition of God, a coincidence which the city was trying to destroy. In a city of so many British born and newly descendent, overturning such heritage would prove difficult. The city was wise enough not to challenge public sentiment directly.

For all their supposed interest in democracy, the municipal government was anxious to leave the public out of the process of defining sacred space. It would not permit a public vote on the issue of church taxation. The City was not so interested in democracy as increasing the revenue at its disposal. The City blamed the church taxation issue on poorly worded legislation that failed to clarify the meaning of “church site.” It held the provincial legislature responsible. The City was especially agitated by the fact that members of the legislature seemed reluctant to address the issue. It was quietly forgotten at the legislature’s next session. As Alderman E.S. Woodward complained: “the matter had suddenly disappeared from view.”\(^5\)
Victoria's municipal government continued its efforts to achieve the power to tax churches. However, City Council was not optimistic about gaining the authority to tax church sites. Alderman Todd commented that the Privy Council was "traditionally favorable to the connection of church and state," a circumstance which would be difficult to overturn in the Provincial legislature. As the Mayor said, "Primeval law prohibits taxation of anything belonging to God, and it would be argued that church property comes within that category." Religious sentiment and attachment to British legal traditions rendered citizens unsympathetic to the city's cause. The mayor, in any case, believed that such attachments were so strong that the churches would win any case that called them into question. For the time being, Victoria's churches could enjoy tax-exempt status for church sites, but only for so long as public support would last.

Victoria's churches worked to convince the public that the future welfare of the city and nation depended on maintaining tradition. Vancouver churches utilized a different strategy, one that sought to harmonize the churches' agenda with that of the state. The Vancouver church tax campaign dwelt not on the churches' traditional role, but on the churches ability to make good citizens for the state. It emphasized the social utility of churches, a perspective drawn from the influence of the social gospel and liberal theology. The agenda of Vancouver exemptionists was modern. The church tax exemption campaign illustrates how they struggled to adapt Protestant beliefs and practices to a rapidly changing and secularizing world. It illustrates the role exemptionists perceived for the church in this new and evolving society.

The church tax plebiscite in Vancouver proves that social gospel was still an influential force. Exemptionists wanted to create the "Kingdom of God" on earth; a place
in which religious values were fused with the city's social, economic, and political life.

Scholars such as David B. Marshall and Richard Allen have argued that the social gospel was in decline in the inter-war period, but Vancouver's plebiscite seems to demonstrate that in at least this part of Canada, it remained an active part of the churches' self agenda. Exemptionist rhetoric had a social rather than doctrinal emphasis. Church tax exemption propaganda dwelled on economic, social and moral issues – not evangelistic platitudes.

Vancouver churches claimed to foster human virtues that contributed to the security, social welfare, economic prosperity, spiritual character, and physical beauty of Vancouver. Such virtues reflected Anglo-Protestant norms and values. The Kingdom of God was a recreation of their image. To exemption supporters, a vote against the exemption was unpatriotic and unchristian. A vote against jeopardized civilization itself. Mr McDiarmid, the legal counsel for nineteen Vancouver churches, argued that to remove church tax exemptions was to "smash the empire."8

Exemptionists set out to prove to city voters that the British tradition of exempting churches from taxation represented a worldview or set of values without which the city and nation would suffer. Advocates insisted that the tax exemption by-law would empower churches in the goal of creating moral, law abiding citizens who adhere to British values. Consequently, churches would help shape Vancouver into an ideal Anglo-Protestant city. Through tax relief, exemption advocates argued, churches only wished for greater opportunity to serve the state. The Kingdom of God that exemption supporters wished to create was not simply a spiritual place, but a political, economic, and social reality dominated by Anglo-Protestant values.

Exemptionists argued that tax exemptions gave churches greater ability to serve the
State. In their view, the purpose of the church was to assist the state in creating an ideal country, which they could do more effectively by being in control of their own funds and distributing them as they saw fit: "The community service they render by stimulating the moral tone that conserves life and property deserves no such step motherly treatment."\(^9\)

Churches sought to meld the Anglo-Protestant agenda with that of the state on their terms. As the state’s partner in creating an ideal Canada, churches become something more than another group competing for the attention of the public, but an essential part of what Chidester and Linenthal describe as a nation’s “mythic orientation.”\(^10\) The more useful an institution is perceived to be, the less dispensable it becomes. Vancouver churches wanted to link their future with the interests of the State’s as much as possible. At the dedication service of a newly built church in 1928, Rev. Dr. Brewing expressed the hope that Vancouver’s growth would reflect church influence:

> We have built spaciously and solidly, taking it for granted that this beautiful city is going to have a great future; that its future is to be more and more interwoven with the Christian church. We have built because the city of man is not going to outgrow the city of God, that the march of human progress, with its multiplicity of ingenuities, is not going to defeat the great inspiration of Christianity.\(^11\)

The identity of those who opposed the exemptionist vision is unknown. It is easier to define who was not an anti-exemptionist rather than who was. As this paper has demonstrated, non-Anglo-Protestants and immigrants were not necessarily among their number. Jewish and Catholic congregations in Vancouver supported the by-law, and those who belonged to Asian religions could not vote against the by-law because they did not have the right to vote during this time. Those who voted against the bylaw were
probably of the same social demographic as exemptionists, namely Anglo-Protestant.

The greatest clue as to the identity of anti-exemptionist might be found in the City’s social geography. East Vancouver had a higher number of anti-exemptionist than west, and the greatest division between the two areas was socioeconomic. East Vancouver was commercial, industrial, and working class, while west Vancouver housed the middle and upper classes. There appeared to be less people enamored with exemptionist ideals in the east than west.

There are several factors that could have contributed to east Vancouver’s lack of enthusiasm for the church tax bylaw. First, realities of the working class lifestyle might have blunted the religious and social idealism represented in the campaign, which largely represented upper and middle classes interests. Second, Barman argues that citizens in east Vancouver habitually voted against any bylaw that took money from their pockets, even if they might ostensibly benefit from it. East Vancouver residents were more concerned with their family’s financial welfare than in contributing to public facilities or projects. Finally, east Vancouver’s greater resistance to the bylaw might have been religious in nature. Perhaps residents practiced more widely a form of Christianity that did not reflect the interests expounded by exemptionists. According to Burkinshaw, conservative Christians resisted mainstream Protestantism, and statistically, more of them lived in east Vancouver than west.¹²

Conservative Christians had ample reason to oppose the exemptionist agenda. Burkinshaw argues that conservative Christians resisted the social gospel agenda because they perceived it as an accommodation of secular society.¹³ In their view, any attempt to meld Christian values with the political, social, and economic order was futile, and a
distraction from the churches’ real purpose – evangelism. Human solutions to worldly problems did not exist. Humanity’s only hope lay in redemption and salvation; the churches’ only legitimate duty.

Ultimately the church tax campaign was victorious, but the jubilation of Vancouver churches was short lived. Tax relief did not solve their financial difficulties or ensure the triumph of their agenda. By 1929 Vancouver churches were scrambling for new ways to garner funds in the interests of the “holy war” in which they believed themselves involved. The United Churches in Vancouver, for example, found themselves with a $500,000 deficit. Raising this sum, they warned, would determine whether the churches’ campaign for “the welfare, the happiness, and the eternal destiny of our fellow countrymen,” would succeed. They pled for a “Victory Offering” which would wipe out church debts and enable them to continue God’s work - the work of insuring Anglo-Protestant hegemony:

Here to begin with is the missionary work among the people of our own flesh and blood, the Anglo-Saxon population of Canada. We cannot yield ground there. We must advance with the advancing settlements and plant the Christian standard in every community. Then there is the work among the New Canadians. We cannot allow them to drift away, unbefriended and uncared for, to become a menace to the political institutions, the community well being, and the higher life of our community. We want them to be Canadian and Christian, and for this, we need the Victory Offering.

Anglo-Protestants perceived Canada as hallowed ground in danger of desecration from external forces, “gross materialists,” foreign ideas, culture and religion. Like Victoria’s exemptionists a decade earlier, the word-view of Vancouver exemptionists was under siege. Although the church tax exemption bylaw was successful, it did not guarantee the victory of the exemptionists's "Kingdom of God."
The church taxation issue in Victoria and Vancouver is a window into the condition and aspirations of certain segments of Christian society during the inter-war period. It was a symptom of Christianity's larger struggle of remaining relevant in a rapidly changing world. Their strategies were different but their purpose remained the same. Although the churches of both Victoria and Vancouver survived the "onslaught" of modernization and secularization, their victories did not permanently define or secure their future role in society. This subject deserves a thesis in its own right. There are many gaps yet to be filled in the study of religion in urban British Columbia. The relationship between Protestantism and the urban cultures of Victoria and Vancouver is certainly in need of greater research.

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APPENDIX I

Chronology of the Church Taxation Issue
In Victoria and Vancouver

1881 The provincial legislature exempts all church property from taxation without any qualifications: "Every place of worship, church yard, burying ground... and the land requisite for the due enjoyment of."

1891 The provincial legislature changes the vague word "place" to the more explicit word "building:" "Every building set apart and in use for the public worship of God." Imprecise legislation over the next few years fails to clarify the legality of taxing church sites, leading to inconsistent taxation policies and confusion.

1911 The provincial legislature explicitly exempts from taxation the site on which any church stands: "Every building set apart and in use for the public worship of God and site thereof."

1912 The provincial legislature removes the clause that exempts church sites from taxation because it is vague. The phrase "and sight thereof" disappears. From this date the City of Victoria taxes all church land.

1913 Bishop Macdonald refuses to pay taxes on St Andrews Cathedral because he believes taxing churches is illegal.

1919 May 6 Solicitor FA. McDiarmid files suit in the Supreme Court Registry on behalf of Bishop Macdonald asking for an injunction against the sale of St. Andrew's Cathedral and property for taxes in arrears. The auction is delayed pending a court decision on the legality of taxing church sites.

1919 Nov. 28 Justice Macdonald rules in favor of the city. He declares all exemptions on church property since 1913 invalid. The city is entitled to sell both the land and buildings of St. Andrews in reparation for taxes in arrears.

1920 Sept. 15 The British Columbia Court of Appeal reverses Justice Macdonald's ruling. The Court forbids the sale of St. Andrews Cathedral until a superior tribunal defines "church site," and the legality of taxing church property. Church sites are declared exempt from taxation.
<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>1920 Oct. 5</td>
<td>Victoria's City Council formally appeals to the Privy Council in London with the request that it interpret the word &quot;building.&quot;</td>
</tr>
<tr>
<td>1921 Aug. 11</td>
<td>The Privy Council decides in favor of the Bishop of Vancouver Island. Church sites are exempted from taxation. &quot;site&quot; is defined as the ground under a church including the eves. All other real estate is taxable.</td>
</tr>
<tr>
<td>1921 Sept. 1</td>
<td>The Union of British Columbia Municipalities decides to petition the legislature to overturn the Privy Council's decision and permit the taxation of all church land.</td>
</tr>
<tr>
<td>1921 Nov. 23</td>
<td>The City Council and the churches compromise to avoid further litigation. Church &quot;site&quot; is defined as ten feet from the base of a church. Churches would pay taxes on all other property.</td>
</tr>
<tr>
<td>1928 Sept. 22</td>
<td>A delegation from the Ministerial Association approaches the Vancouver Board of Trade with a request for a plebiscite on the issue of exempting churches from taxation. The Board supports the request.</td>
</tr>
<tr>
<td>1929 Oct. 17</td>
<td>Date of the church tax exemption plebiscite. Church sites are exempted from taxation.</td>
</tr>
</tbody>
</table>

APPELLIX II

Resident Ethnicity
West End (Ward 1)

- Asian (1.1%)
- Jewish (1.3%)
- European (11.1%)
- British (86.3%)

Resident Ethnicity
Downtown (Ward 2)

- Asian (16.0%)
- Jewish (0.7%)
- European (20.9%)
- British (61.8%)
Resident Ethnicity

Strathcona (Ward 3)

- Asian (46.1%)
- British (30.1%)
- Jewish (1.7%)
- European (21.1%)

Resident Ethnicity

Hastings-Collingwood (Wards 4 & 5)

- Asian (2.2%)
- Jewish (0.4%)
- European (14.8%)
- British (82.1%)
Resident Ethnicity
Cedar Cottage (Ward 6)

- Asian (1.1%)
- Jewish (0.2%)
- European (12.5%)
- British (85.6%)

Resident Ethnicity
Mount Pleasant (Ward 7)

- Asian (1.6%)
- Jewish (0.5%)
- European (11.9%)
- British (85.6%)
Resident Ethnicity

Fairview-Shaughnessy (Wards 8 & 9)

- Asian (6.7%)
- Jewish (1.9%)
- European (9.8%)

British (80.5%)

Resident Ethnicity

Kitsilano (Ward 10)

- Asian (1.5%)
- Jewish (0.8%)
- European (8.0%)

British (89.7%)
Resident Ethnicity

Point Grey (Ward 11)

Asian (0.9%)
Jewish (0.8%)
European (7.3%)

British (90.8%)

Resident Ethnicity

Vancouver City Total

Asian (9.1%)
Jewish (1.0%)
European (12.7%)

British (77.1%)
APPENDIX III

Religious Affiliation of Residents

West End (Ward 1)

- Eastern (0.6%)
- Jewish (1.2%)
- Catholic (9.8%)
- Lutheran (3.0%)
- Baptist (3.2%)
- Presbyterian (15.2%)
- United (18.9%)
- Anglican (41.8%)

Religious Affiliation of Residents

Downtown (Ward 2)

- Eastern (16.2%)
- Jewish (0.7%)
- Catholic (15.5%)
- Lutheran (9.8%)
- Baptist (2.8%)
- Presbyterian (15.7%)
- United (11.7%)
- Anglican (21.4%)
Religious Affiliation of Residents
Strathcona (Ward 3)

Religious Affiliation of Residents
Hastings-Collingwood (Wards 4 & 5)
Religious Affiliation of Residents

Cedar Cottage (Ward 6)

- Eastern (0.5%)
- Jewish (0.2%)
- Catholic (8.9%)
- Lutheran (3.4%)
- Baptist (5.0%)
- Presbyterian (18.8%)
- Anglican (32.6%)
- United (23.7%)

Religious Affiliation of Residents

Mount Pleasant (Ward 7)

- Eastern (1.2%)
- Jewish (0.5%)
- Catholic (8.3%)
- Lutheran (3.2%)
- Baptist (54.8%)
- Presbyterian (18.4%)
- Anglican (27.9%)
- United (28.0%)
Religious Affiliation of Residents
Fairview-Shaughnessy (Wards 8 & 9)

- Eastern (4.9%)
- Jewish (1.9%)
- Catholic (7.9%)
- Lutheran (2.0%)
- Baptist (4.8%)
- Presbyterian (12.9%)
- United (30.9%)
- Anglican (28.6%)

Religious Affiliation of Residents
Kitsilano (Ward 10)

- Eastern (0.7%)
- Jewish (0.8%)
- Catholic (7.8%)
- Lutheran (1.5%)
- Baptist (5.2%)
- Presbyterian (10.7%)
- United (33.2%)
- Anglican (34.8%)
Religious Affiliation of Residents
Point Grey (Ward 11)

Religious Affiliation of Residents
Vancouver City Total
APPENDIX IV

Distribution of Plebiscite Vote
by Vancouver Ward

Distribution of Plebiscite Vote
by Vancouver Ward
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