

Սուրբ Խաչ Հայաստանեայց Եկեղեցի Holy Cross Armenian Church

P.O. Box 2387 Station "C", Downsview, Ontario, Canada M3N 2V8

Reverend
Houssig Nishanian
Pastor
Telephone (416) 759-6958

Toronto, January 20... 1982...

Your Grace
Archbishop Torkom Manoogian
Primate
President of the Diocesan Council
New York, N.Y.
U.S.A.

Your Grace,

After having received the copy of the taxation department's letter of April 1, 1981 as a reply to Mr. Chapien's letter and of the letter dated April 14, 1981, the representatives of the Parish Council of the Holy Cross Armenian Church meet your Grace in New York to discuss the payment of the Diocesan dues. It was asked by our representatives to have sent to us a list of 'services rendered' with their corresponding costs.

The same matter was discussed, in detail, with two clergy representatives of the Diocesan Council, in Toronto. It was suggested at the time, that either the Diocesan Council send a list of 'services rendered' or the Diocese have itself registered in Canada, to solve the problem. It was further suggested, to show our good faith and obedience to the supreme authority of the Diocese, to give a cheque equivalent to our Diocesan dues to the Ad Hoc committee to be kept by one of its members in trust.

Our lawyer, as well, once more asked, by his letter of Oct. 24, 1981, to have sent to us the said list.

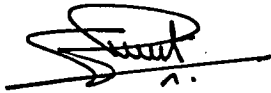
Inspite of our willingness to pay the diocesan dues- assessments levied on us, we were accused with disobedience. The Parish was threatened by dissolution of its lawfully elected officers and withdrawal of its priest. We were told to send the dues and if we came up with any difficulties with the government, the Diocese would help us through its lawyers.

Handwritten notes:
2/8/82 ✓
Send copy to Chapien +
only
send agenda, minutes +
Armenian English
report to
Fr. Manoukian
Fr. Chapien
Fr. Paul
Fr. Joseph

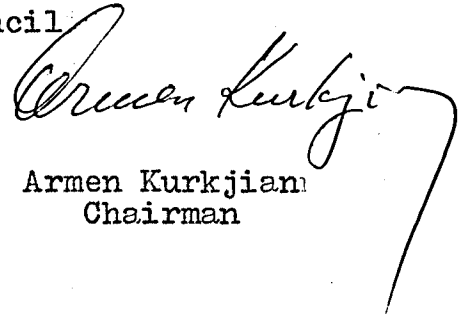
To prove our willingness to pay our dues, in our letter of Nov. 10, 1981, we offered to cover all the expenses which would be incurred during Your Eminence's visit to Toronto, to celebrate the Armenian Christmas. We received no answer.

If the Diocese has come up with a way of payment which we do not know of, which will not jeopardize the status of the church and which is acceptable to the taxation department, we would like to know. Otherwise we would like to have the permission of the Diocese to send the enclosed letter to the Department to get their final saying in this matter.

Respectfully
On behalf of the Parish Council



Ghevont Shahmelikian
Secretary



Armen Kurkjian
Chairman

P.S. This letter was written with the intention to submit it to the Diocesan Council at their meeting on Jan. 22, 1982 in Toronto or to the Primate on the 23rd of January 1982 in Toronto, during the regional meeting.



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Toronto..... 19.....

Mr. D. McCrae
Charitable and Non-Profit Organizations Section
Department of National Revenue, Taxation
400 Cumberland St.
Ottawa, Ont.
K1A 0X5

File # 52457

Dear Mr. McCrae,

In reply to our Aug. 21, 1980 letter, it was written in your letter of Nov. 14, 1980 that "As the Diocese of the Armenian Church of America is not a qualified donee we must advise that any distribution of funds to the Diocese would not provide for compliance with the provisions of the Income Tax Act and, as such, could place the status of the Holy Cross Armenian Church as a registered charity in jeopardy."

In reply to the general counsel for the Diocese of the Armenian Church of America, Mr. E. Chapien's Feb. 2, 1981 letter, it was written in your letter of April 1, 1981 "We note your contention that these 'Diocesan dues' are payment for 'services rendered'...if in fact 'services' are being rendered to the Holy Cross Armenian Church by the Diocese, it will be necessary for the Canadian church to verify this contention, and to maintain sufficient records to substantiate that such 'services' have been purchased, and purchased at a reasonable cost."

It was also added in your letter of April 13, 1981 addressed to us that, "Before such payment is made, the Holy Cross Armenian Church should verify for its own purposes, as well as those of this Department, that this is in fact the case."

Since then we have been asking for a list of 'services rendered' with their costs, but we have not yet received such a list.

In a letter dated Oct. 2, 1981, sent by the Diocese, it was stated "If we have not received payment by the above date(Oct. 16, 1981), we may be forced to take decisive action."

On October 21, 1981, our lawyer wrote to the Diocese "In order to attempt to satisfy ourselves that any payment to the Diocese is within the parameters permitted by Revenue Canada, we would appreciate receiving from you, on Diocese stationary, a description of those services being provided to the Holy Cross Armenian Church in Toronto, together with a reasonable estimate of their cost.. As an indication of the good faith of the Holy Cross Armenian Church, I am enclosing a cheque for \$1000.00 as payment on account..."

We received no list but the cheque was returned.

In a letter received from the Diocese dated Nov. 24, 1981 it was stated that if the Parish Council does not pay the Diocesan dues--assessments amounting to \$17080.00(U.S.) for the years 1980 and 1981, the Diocesan Council will decide to withdraw the Parish Priest and dissolve the Parish Council.

If the Parish Council decides to transfer this amount, without having a specific list of 'services rendered', this could place the status of the church as a registered charity in jeopardy, on the other hand, if the Parish Council decides not to pay, the Parish Priest will be withdrawn and the Parish Council will be dissolved.

The Parish Council does not want to see these happen and we are sure, the Department does not want it either. If these happen, there will be no church services, marriage performances, christenings or burials.

As it is described in Mr. E. Chapien's letter, the Diocese conducts various national programs from which a member of the Armenian Church can benefit.

Recently, His Grace Archbishop Torkom Manoogion, the Primate of the Armenian Church, came to Canada to celebrate the Armenian christmas.

On the 6th of January, His Eminence was in Toronto to celebrate the Armenian christmas. Ahead of time the elementary school age Armenian children were invited to have lunch with His Grace after the Divine Liturgy.

These events were well covered by the news media. It was televised by channels 5, 47 and 79. An interview with the Primate appeared in the Toronto Star.

In order to be able to conduct such a variety of businesses the Diocesan budget, for the year of 1981, was about one million american dollars. \$440,000.00 of this \$1,000,000.00 comes from the parishes, levied on them as diocesan dues--assessments according to their sizes. The share of the Holy Cross Armenian Church amounts to \$17,080.00(U.S.) for the years of 1980 and 1981.

The Holy Cross Armenian Church is part of this Diocese. Thus, its Parish Council feels that it has a moral obligation to pay this amount bringing the parish's participation into the Diocesan budget.

Non payment of the Diocesan dues-assessments, being considered as disobedience, will lead to the withdrawal of the Parish Priest and dissolution of the Parish Council.

Under these circumstances the Parish Council asks the Department's permission to send the said amount to New York, to the Diocesan Headquarter.

Your prompt attention to this matter and earliest reply will be most appreciated.

Respectfully
On behalf of the Parish Council

Ghevont Shahmelikian
Secretary

Armen Kurkjian
Chairman