

# Cases on the corporation sole

\*\*\* TAX WIN!!! \*\*\* [Higley v. Commissioner of Internal Revenue, 69 F.2d 160 \(8th Cir. 02/16/1934\)](#) - Some years before his death, decedent formed a **corporation sole** to which he transferred all of his property, with trivial exceptions.

[CANNON MFG. CO. v. CUDAHY PACKING CO., 267 U.S. 333 \(1925\)](#) (U.S. Supreme Court)

[SIERRA CLUB v. MORTON, 405 U.S. 727 \(1972\)](#) (U.S. Supreme Court) - The **corporation sole** - a creature of ecclesiastical law - is an acceptable adversary and large fortunes ride on its cases.

Reid v. Barry, 93 Fla. 849, 112 So. 846 (1927)

The Overseers of the Poor of the City of Boston v. David Sears 39 Mass. (2 Pick) 122 (1839)

County of San Luis Obispo v. Delmar Ashurst 146 Cal.App.3d 380, 194 Cal.Rptr. 5 (1983)  
(Santillan v. Moses 1 Cal. 92 (1850))

Archbishop v. Shipman 79 Cal. 283 (1889)

Polk v. Plummer, 21 Tenn. (2 Hum.) 500 (1841)

Governor v. Allen, 27 Tenn. (8 Hum.) 176 (1847)

Jansen v. Ostrander 1 Cow. 670, 683 (N.Y. Sup. Ct. 1824)

Terret v. Taylor 13 U.S. (9Cranch) 43, 46 (1815)

Town of Pawlett v. Clark 13 U.S. (9 Cranch) 292 (1815)

W. Trinidad v. Sagrade Orden de Predicadores 263 U.S. 458 (1924)

Northwestern University v. People 99 U.S. 387 (1878)

Santa Rosa Infirmary v. City of San Antonio (Tex. Com. App. 1925) 259 S.W. 926, 934

[Apsassin v. Canada](#) - it was the vesting of title in the Director as a corporation

DECKER v. BISHOP OF CHARLEMON, 247 S.C. 317, 147 S.E.2d 264 (1966)

HURLEY v. WERLY, 203 So.2d 530 (1967)

ZANI v. PHANDOR Co. 281 Mass 139, 183 N.E. 500 (1932)

ROMAN CATHOLIC ARCHBISHOP v. SUPERIOR COURT, 15 Cal. App. 3d 405, 93 Cal Rptr. 338 (1971)

ROMAN CATHOLIC ARCHBISHOP v. INDUSTRIAL ACCIDENT COMM'N, 194 Cal. 660 (1924)

PEOPLE ex rel. PEARSALL v. CATHOLIC BISHOP, 311 Ill. 11, 142 N.E. 520 (1924)

CITY OF LITTLE ROCK v. LINN, 245 Ark. 260, 432 S.W.2d 455 (1968)

In re ESTATE OF ZABRISKIE, 96 Cal. App.3d 571, 158 Cal. Rptr. 154

BALDWIN v. COMMISSIONER, 309 N.W.2d 750 (1981)

DANIEL WESTON v. MOSES HUNT, 2 Mass. 500 (1807)

[NLRB v. CATHOLIC BISHOP OF CHICAGO, 440 U.S. 490 \(1979\)](#) (U.S. Supreme Court) - One group of schools is operated by the Catholic Bishop of Chicago, a **corporation sole**;

Jansen v. Ostrander, New York State 684 (Albany, 1824) p. 684 - It is, however, objected on the part of the defendants that, the supervisor, if endowed with corporate powers, is a **corporation sole**, which cannot take goods and chattels in succession; that they do not, on his death, go to the successor, but the personal representatives; and they cite Kyd on Corporations, Intro. P. 31, Co.

Litt. 46, b. Where it is said, "If a lease for years be made to a bishop, and his successors, yet his executors and administrators shall have it, in auterdroit; for, regularly, no chattel shall go to succession, in case of a sole corporation, no more than if a lease be made to a man and his heirs, it can go to his heirs." ... **corporation sole** are of two kinds: the one when the person has a corporate capacity for his own benefit; the other when he acts only as trustee for the benefit of others. Of the former kind, Kyd instances the king, bishops, parsons, &c.; of the other, the most familiar instance, says the same author, is the chamberlain of the city of London, who may take a recognizance to himself and successors, in trust for the orphans.

Fulwood's case (4 Co. 65) (about the chamberlain of London)

**WILL v. MICHIGAN DEPT. OF STATE POLICE, 491 U.S. 58 (1989)** (U.S. Supreme Court) - 1 A. Burrill, A Law Dictionary and Glossary 212 (2d ed. 1871) ("[B]ody politic": "A body to take in succession, framed by policy"; "[p]articularly [491 U.S. 58, 80] applied, in the old books, to a **corporation sole**"); id., at 383 ("[C]orporation sole" includes the sovereign in England).

ASHEVILLE DIVISION NO. 15 v. ASTON, 92 N.C. 2 S.E. 70

DOUGHERTY v. SPRINKLE, 88 N.C. 300 (1883) 2 S.E. 70

CARSON v. COMMISSIONERS, 64 N.C. 566 (1870) 2 S.E. 70

McDOWELL v. HEMPHILL, 60 N.C. 95 (1863) 2 S.E. 70

FEREBEE v. SANDERS, 25 N.C. 360 (1843) 2 S.E. 70

## Law Review Articles on the corporation sole

**The corporation sole** by Frederic Maitland - 1900 Law Quarterly Review, 16 (1900), pp. 335-354, reprinted in F. Maitland, Selected Essays 73 (1936).

2 Harvard Law Review 105 at 113-114.

Bouscaren, Canon Law Digest 443 (1966)

A. Maida & N. Cafardl, Church Finances and Church Related Corporations 129 (1986)

**The Modern corporation sole** - Article published in the Dickinson "Law Review" Volume - 93 No.1 Fall 1988

Helminski, Francis. 'Canon Law and Mystical Body: Religious Corporations in Minnesota.' 22 Hamline Law Review 689-701 (No. 3, Spring 1999).

Recent Cases. 12 Minn. L. Rev. 295 (1928)

Note, 26 Mich. L. Rev. 545 (1928)

Judicial intervention in Disputes over the Use of Church Property, 75 HARV. L. REV. 1142 (1962)

Note, Judicial Intervention in Church Property Disputes-Some Constitutional Considerations, 74 YALE L.J. 1113(1981)

Oaks, Trust Doctrines in Church Controversies, 1981 B.Y.U.L. REV. 805.

## Books on the corporation sole

Edward R. Kantowicz, **The corporation sole**. Notre Dame, Indiana. (1983).

Fletcher, Cyclopedia of the Law of Private Corporations, pp. 50-53 (Deerfield, Ill.: Callaghan, 1931, 1963) KF1384.F55

Potter, Law of Corporations, p. 27 (1881).

## Other Materials [Large Volume of Material from the Catholic Encyclopedia](#)

### [Charity Channel](#)

[Regional Director's Actions Taken Under Delegation of Authority](#) - Office of Examination and Insurance (National Credit Union Administration) - Field of Membership: Employees of the Roman Catholic Bishop of Oakland, a **corporation sole**, and the employees of the Roman Catholic Welfare Corporation who work in Oakland, California

[The Roman Catholic Diocese of Spokane, Inland Register](#) - **Region's Church law specialists gather in Spokane** - The convention's other presenter was Michael Geraghty, a local civil attorney who represents the Spokane Diocese. He spoke on the civil statute of "**corporation sole**" under which the Diocese of Spokane and many other dioceses are civilly incorporated.

[Office for Vocations, Archdiocese of Los Angeles](#) - Copyright © 2002 The Roman Catholic Archbishop of Los Angeles, A **corporation sole**

[INTERPRETATION ACT \[RSBC 1996\] CHAPTER 238 \(British Columbia\)](#) - "corporation" means an incorporated association, company, society, municipality or other incorporated body, where and however incorporated, and includes a **corporation sole** other than Her Majesty or the Lieutenant Governor;

[Temple of the People](#) - In 1908 the Temple was incorporated in California as "The Guardian in Chief of the Temple of the People, a **corporation sole**."

[The Painful Truth](#) (www.wwcg.info) - The letter was, in effect, an offer of employment by a new organization called "Herbert W. Armstrong, The Apostle of the Worldwide Church of God and his successors, a **corporation sole**." ... according to a Los Angeles Times article by Russell Chandler (May 7, 1980), the new organization is a Colorado corporation. That article stated:

"The new entity, qualified to do business in California, is a **corporation sole**. That means, according to a lawyer familiar with the Worldwide Church lawsuits pending in state and federal courts, that church patriarch-founder Herbert W. Armstrong, 87, 'is the total authority.'...

[Worldwide Church of God AMBASSADOR REPORT](#) - Distribution of David R. Robinson's book Herbert Armstrong's Tangled Web blocked by WCG lawyers, U.S. Supreme Court denies WCG pleas on state's suit, WCG turns to politicians for help, HWA's new **corporation sole**, new doctrines, more breakaway churches (16 pages).

[AU lawsuit to be refiled in federal arena](#) - Mr. Crow, a Houston, Texas, attorney said that there is a Colorado corporation named "Joseph W. Tkach, Pastor General of the Church of God and His Successors, a **corporation sole**."

[Visit to Caledonia](#) - The parishes here are not separately incorporated, and so responsibility for their financial affairs is ultimately carried by the Diocese, in fact by the name of the Bishop as **corporation sole**

[Greenlite Organization](#) - Since the rise of the private company out of the **corporation sole** and the royal charter of the Hudson Bay Company and the Massachusetts Bay Company ...

- Rockefeller Brothers Fund Archives, 1941-1989 SERIES 3 - GRANTS - Zen Center, A **corporation sole** 1975-1983

[Letters/Lettres](#) - You might also want to view the film, *Les Tisserands du Pouvoir, The Mills of Power*, to gain an insight into the Catholic, historical hierarchy in New England. It deals with the **corporation sole** Controversy which mostly took place in Rhode Island, but it was an event that was felt New England wide in the 1920s.

[From Shame to Pride, The Evolution of the Franco-American Corporation Sole](#) refers to an 1887 law that made the Bishop of Portland sole owner of all parish property in the state. The **Corporation Sole** Controversy started because of the decision by the Irish hierarchy of the American Catholic Church to assimilate its people to have greater control over them. (Guignard, Michael James, 1972: *Maine's Corporation Sole controversy*) At the turn of the century there was anti-papist sentiment towards the church because of its alleged foreignness. The church decided that it would "Americanize" every mass in the United States and make them all alike. (Guignard) All masses would be in English with the same basic rituals. There would be no ethnic traditions or customs. Even though there were literally millions of catholic immigrants settling in the United States at the time with many different backgrounds and languages they were to all be treated the same. The diocese lobbied for sole control over all churches in Maine because the old system of individual parish ownership was unsatisfactory forcing many parishes into bankruptcy. (Guignard) **Corporation sole** helped the church revitalize its credit. ... In the meantime the comite tried to overturn Corporation Sole law, but most lawmakers did not want to interfere with church affairs. They proposed a lay council to overlook church property instead of a "king." The legislature voted overwhelmingly in favor of the diocese. ... The French never got their Bishop and eventually lost most of their French Parishes. Today there are only a handful of French parishes left in this state.

[British Columbia: Official Report of DEBATES OF THE LEGISLATIVE ASSEMBLY \(Hansard\) - Hon. C. Gabelmann:](#) A **corporation sole** is a legal entity in the form of a corporation which is constituted in the single person who holds an office. This legal framework allows for a distinction to be made between the individual holding the office in her official capacity and the individual in her private capacity. As an official, she has certain rights or duties. She may also hold real or personal property, and she may sue or be sued. This structure is especially suited to the functions required of a personal representative, such as a committee, guardian, administrator or trustee for private individuals. The effect of being a **corporation sole** is that the public guardian and trustee is a unique legal entity separate from government and can be held to account -- i.e., be legally liable for her actions as the personal representative of individuals in the same way private trustees can be held accountable by the courts.

[Pacific Church News](#) (The Episcopal Church in the San Francisco Bay Area) - Bishop Block gave \$10,000 from the **corporation sole** (from the sale of Grace Mission) and \$6,000 from the China Fund.

[History of St. Elizabeth's Church](#) - Bishop Block gave \$10,000 from the **corporation sole** (from the sale of Grace Mission) and \$6,000 from the China Fund.

[CHAPTER TWO: STATES](#) - (3) Under the Constitution of Ethiopia the sovereign power over the Empire of Ethiopia and all public rights appertaining thereto were vested in the Emperor of Ethiopia as a **corporation sole** or alternatively in the natural person who is for the time being the Emperor of Ethiopia.

[KARTS INTERNATIONAL INC \(KINT.OB\)](#) Annual Report (SEC form 10KSB) - On December 27, 2000, The Schlinger Foundation transferred to the Office of the Presiding

Almoner of Living Waters, and His Successors, a **corporation sole** organized as a Church under 26 USC Section 507C1A and Nevada revised statutes chapter 84 the following shares of Karts International's Preferred Stock: 4,000,000 shares of the Company's Series A Preferred Stock, and 88,000 shares of the Company's Series B Preferred Stock. ... The Office of the Presiding Almoner of Living Waters controls the **corporation sole's** decisions pursuant to Statute, but is not controlled by an individual, save being an office.

[California Law Revision Commission Study B-501 - Memorandum 2000-69 - Uniform Unincorporated Nonprofit Association Act](#) - A **corporation sole** is *not* an unincorporated association. It is a special type of corporation that can be formed by a "bishop, chief priest, presiding elder, or other presiding officer of any religious denomination, society, or church, for the purpose of administering and managing the affairs, property, and temporalities thereof." Corp. Code §10002. A **corporation sole** shares many of the attributes of other types of corporation - e.g., filing of articles of incorporation with the Secretary of State, legal entity status for many purposes, perpetual existence. Corp. Code §10000 *et seq.*

[Dee ROWE, et al., v. The SUPERIOR COURT of Los Angeles County](#) - Section 425.14 provides: "No claim for punitive or exemplary damages against a religious corporation or religious **corporation sole** shall be included in a complaint or other pleading unless the court enters an order allowing an amended pleading that includes a claim for punitive or exemplary damages to be filed.

[Lawrence Wollersheim v. Church of Scientology of California](#) - When a dispute arose, he sued not only all those involved in Switzerland, but also "The Roman Catholic Church d.b.a., The Roman Catholic Bishop of San Francisco, a **corporation sole**, the Bishop of Rome, [and] The Holy See."

[Summary of Recommendations](#) - Principles to define a charity (Charities Definition Inquiry, Australia) - That the term 'entity' be adopted to describe charities, and that the definition of 'entity' include: a body corporate; a **corporation sole**; any association or body of persons whether incorporated or not; and a trust;

[1998 Annual Church & The Law Seminar](#) (Carter's Law Firm) - Juridic persons can acquire temporal goods; what belongs to one juridic person, does not belong to another. Therefore, according to canon law, the goods of a parish do not belong to the diocese, even though civilly they might all be operating under the same **corporation sole** (see c. 1256).

[Charity Commission Report](#) (UK) - The Official Custodian for Charities is, by virtue of section 2 of the Charities Act 1993, a **corporation sole** whose function it is to act as a custodian trustee for charities in respect of land or other property vested in the Official Custodian by an Order of the Court or the Charity Commissioners.

[PT 01-65 - Religious Ownership/Use](#) (Illinois Department of Revenue) - 3. Applicant is a body politic and **corporation sole** [sic] created by a corporate charter issued by the General Assembly on February 20, 1801. In substance, this charter provides for creation of a **corporation sole** that, *inter alia*, is vested with authority to acquire, convey and mortgage property, or hold same in trust, in the name of the Catholic Bishop of Chicago and his successors in interest, provided however, that any property

[Washoe County, NV](#) Section 1 - 16. A transfer, assignment or other conveyance of real property to a **corporation sole** from another **corporation sole**. As used in this subsection, "**corporation sole**" means a corporation which is organized pursuant to the provisions of chapter

84 of NRS.

[Board of Regents' Meeting Minutes](#) (University & Community College System of Nevada) - WHEREAS, it is necessary in connection with such construction program to purchase approximately 5 acres of land from the Roman Catholic Bishop of Reno, A **corporation sole**, Robert J. Dwyer, Incumbent, and \$331,405 must be placed in escrow for this purpose June 28, 1963; and

[Bibliography of Canon Law and Ecclesiastical Law](#)

[Canon Law Homepage](#) (Canon Law and Ecclesiastical Law in the Anglican Communion) - 15 March 1998. Links to: various medieval documents and sources, and to FW Maitland's 'The **corporation sole**'. New York statutes about the Episcopal Church. Constitutional provisions about freedom of religion from many nations. Diocese of Peterborough (England), Review of Conservation Archaeology.

<http://www.edna.edu.au/edna/system/gst/rego.htm>">REGISTRATION OF GOVERNMENT ENTITIES (Education Network Australia) - A Minister would appear to be a **corporation sole** that is incorporated under the *Administrative Arrangements Act 1994*. A **corporation sole** consists of one person only, and that person's successors to a particular position, where that person constitutes an artificial legal person in which title to property could be vested.

[AN ACT TO INCORPORATE THE BISHOP, 1885](#) (Statutes of Ontario) - 1. The Bishop of the Diocese of Algoma of the Church of England in Canada, for the time being, and his successors, shall be a **corporation sole**, by and with the name aforesaid, with perpetual succession and all the powers and privileges contained in sub-section 24 of section 8 of The Interpretation Act, and every power and capacity in respect of real or personal property now enjoyed by any incorporated synod of any diocese of the said Church of England in Canada.

[PUBLIC GUARDIAN AND TRUSTEE ACT](#) (British Columbia) - 2 (1) The Public Guardian and Trustee is a **corporation sole** under the corporate name of "Public Guardian and Trustee".

[SAMOA ACTS INTERPRETATION ACT 1974](#) (University of the South Pacific School of Law) - "Person" includes a **corporation sole**, and also a body of persons, whether corporate or unincorporate;

[WYOMING NONPROFIT CORPORATION ACT](#) (State of Wyoming) - (xv) "Entity" includes corporation and foreign corporation, business corporation and foreign business corporation, profit and nonprofit unincorporated association, **corporation sole**, business trust, estate, partnership, trust, and two (2) or more persons having a joint or common economic interest, and state, United States and foreign government;

[Diocese of Santa Rosa - financial audit](#) (Santa Rosa Press Democrat) - Included in the preparation of the financial statements are all accounts maintained by, and directly under the administration of, the Chancery Office of the Roman Catholic Bishop of Santa Rosa, a **corporation sole**, including the Priests' Retirement Fund, the Consolidated Cash Account, the Self-Insurance Fund, and the Benefits Office. ... A permanently restricted net asset dedicated to the Roman Catholic Bishop of Santa Rosa, A **corporation sole**, as a building fund for a future cathedral in the amount of \$500,000, was formed during the fiscal year ended June 30, 1986.

[Ngai Tahu Land Report](#) (Waitangi Tribunal, New Zealand) - In 1920 the Native Trustee Act was passed creating the office of Native Trustee as a **corporation sole**.

[NATIONAL AND INTERNATIONAL CHARITABLE STRUCTURES: ACHIEVING](#)

**PROTECTION AND CONTROL** (Carter & Associates, Canada) - While the Catholic Church has historically organized itself in Canada by having separate episcopal corporations for each Diocese, with the local Bishop being incorporated as a "**corporation sole**" 6, this simplicity in organization and operation is not always duplicated in the organizational structure of other religious denominations.

**Electronic Conveyancing - A draft order under section 8 of the Electronic Communications Act 2000** (Lord Chancellor's Department, UK) - 34. There are a number of ways in which a **corporation** (whether aggregate or **sole**) may execute a disposition of its land. ... 40. ... It is expressly provided that this power can be exercised on behalf of any **corporation sole** or aggregate to make a conveyance of its land. ... (10) The references in this section to the execution of a deed by an individual do not include execution by a **corporation sole** ... 90. Including local authorities, building societies, industrial and provident societies and **corporations sole**. The Secretary of State is, of course, a **corporation sole**.

**DICTIONARY OF PHILOSOPHY AND PSYCHOLOGY** (JAMES MARK BALDWIN (1901)) - A '**corporation sole**' is one composed of a single person, e.g. the bishop of an English diocese.

**OREGON REVISED STATUTES - OREGON CHARITABLE TRUST AND CORPORATION ACT - Registration Provisions** (Department of Justice) - **128.640 Exemptions from application of ORS 128.610 to 128.750.**

(2) ORS 128.650 to 128.670 and 128.720 do not apply to:

(a) Any religious **corporation sole** or other religious corporation or organization which holds property for religious purposes, or to any officer, director or trustee thereof who holds property for like purposes;

**Reiki Council** - As a Nevada **corporation sole**, your contributions to the Reiki Council are tax deductible.

**69th OREGON LEGISLATIVE ASSEMBLY--1997 Regular Session Enrolled House Bill 2639** - SECTION 1. ORS 97.020 is amended to read: 97.020. { + (1) + } The provisions of ORS 97.030, 97.120, 97.310 to 97.350, 97.360 (1), 97.510 { -, - } { + and + } 97.550 { - and 97.810 to 97.860 - } relating to private cemeteries do not apply to: { - (1) - } { + (a) + } Any religious or eleemosynary corporation, church, religious society or denomination, **corporation sole** administering temporalities of any church or religious society or denomination or any cemetery { - organized, controlled and operated by any of them - } { + that such entity organizes, controls or operates + }.

**Grant Recipients** (Fidelity Charitable Gift Fund) - Thanks to our donors, since 1992 we have made \$2.7 billion in grants to over 66,000 charities throughout the U.S., making *Fidelity* Charitable Gift Fund one of America's leading public charities and #1 public grantmaker. During the 1999-2000 fiscal year, our donors supported the following list of organizations: ... Servants of the Holy Family **corporation sole**

**Mission Share Fund Budget for the Episcopal Diocese of Los Angeles - corporation sole**  
Contribution \$100,000 [1998] \$88,625 [1999] \$83,000 [2000]

**Chicago Diocese - Finance and Administration** - The Bishop's Funds (a **corporation sole**)

**Consitution - The Episcopal Diocese of El Camino Real** - Article 16.

**corporation sole**

If authorized by resolution of the Convention, the Bishop may be incorporated under the laws of the State of California as a **corporation sole**. The purchases and powers of the **corporation sole**, if there be one, shall be such as are specified by the resolution.

[Hawaii Weddings ARCHANGEL SANCTUARY at WAIKIKI](#) - Father Daniel was ordained Deacon in 1975, Priest in 1976, elected and consecrated first Orthodox Bishop of Hawaii at Honolulu in 1994. He is Apostolic President and Chief Executive Officer of the Inclusive Orthodox Church, a **corporation sole** and is Chaplain of the Eremitic Order of Mount Carmel.

[St. Peter's Church in Redwood City, California](#)- In accordance with California Civil Code 29 and U.S. Internal Revenue Service Code 501(c)3, St. Peter's part of a **corporation sole** lead by the Bishop of California.

[Roman Catholic Diocese of Tucson](#) - The secular (civil) identity of the Diocese is "The Roman Catholic Church of the Diocese of Tucson, a **corporation sole**." This means that the Bishop of Tucson is, in effect, the corporation. This corporate status passes from bishop to bishop. Historical Note: The "**corporation sole**" identity in Arizona stems from a law of the Arizona Territory, passed in 1903, permitting "any person being the archbishop, bishop, president, trustee in trust, president of stake, overseer, presiding elder, rabbi, or clergyman of any church or religious society" to become a **corporation sole** "with continual perpetual succession."

**RESOLUTION TO LEASE THE FORMER PORT FELIX SCHOOL PROPERTY TO THE CATHOLIC EPISCOPAL CORPORATION OF THE DIOCESE OF ANTIGONISH, A **corporation sole**, FOR THE PURPOSE OF ADULT EDUCATION RELIGIOUS EDUCATION, SOCIAL AND PARISH ACTIVITIES**

[BEFORE THE LAND USE BOARD OF APPEALS](#) - BISHOP OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, A UTAH **corporation sole**, Petitioner

[STATECLEARINGHOUSE NEWSLETTER](#) (Gray Davis, Governor) - CDFG is intending to execute a Lake and Streambed Alteration Agreement pursuant to Section 1603 (SAA #R5-2001-0179) of the Fish and Game Code to the project applicant, Roman Catholic Bishop, A

[Dave Postles: Department of English Local History](#) (University of Leicester) - The perpetuity of the gift referred to the corporate nature of the Church -- an unending and unbroken body or **corporation sole**.

[Ontario Counties and Districts](#) - Wellington County became a **corporation sole** on December 30, 1853 and held its first council meeting on January 23, 1854.

[ST. CLOUD \[Florida\] CITY COUNCIL REGULAR MEETING](#) - ORDINANCE NO. 99-36, an ordinance of the City of St. Cloud, Florida, to annex within the corporate area of the City of St. Cloud upon adoption of said ordinance, approximately 8.75 acres of real property owned by Norbert M. Dorsey, Bishop of the Diocese of Orlando, a **corporation sole**, and known as the St. Thomas Aquinas Catholic Church property located west of Brown Chapel Road and north of 5th Street, in Section 4, Township 26 South, Range 30 East, Osceola County, Florida; in accordance with the voluntary annexation provisions of Section 171.044, Florida Statutes; providing for severability, conflicts and effective date. (Above is full title.)

[History & Ordinary of the Diocese of Reno](#) - Legal Title: "The Roman Catholic Bishop of Reno, and His Successors, a **corporation sole**."

[Diocese of Marquette \[Michigan\]](#) - Procedures for Sale, Lease, or Acquisition of Property -

The Diocese of Marquette is organized as a **corporation sole** under Michigan law, therefore legal title to all church property resides with the Bishop of Marquette.

["If He Can Do It to Egan, He Can Do It to Anybody"](#) (Notre Dame Archives) - Organizing large numbers would be a protection against retribution, they thought, as well as a power base to balance the **corporation sole** (Archbishop Cody's legal status).

[Calendar: 1864](#) (University of Notre Dame Archives) - He will speak to his lawyer on the subject of bequests, but as **corporation sole** he feels that he has protection against such impositions

[Barbara Vance, a great lady, rose above the fray](#) - Bruce later became the only Worldwide minister to refuse a new employment contract in 1980 from Herbert W. Armstrong **corporation sole** (a legal entity formed after the church's 1979 run-in with the State of California) after the WCG ministry was terminated en masse from Mr. Armstrong's residence and office in Tucson, Ariz. (Most ministers were promptly rehired by the new corporate entity.)

[2001-2002 Student Handbook](#) - Queen of All Saints School is operated under the auspices of the Roman Catholic Bishop of Gary, a **corporation sole**, in the Diocese of Gary.

[SEXUAL ABUSE OR MISCONDUCT](#) (The Religion Case Reporter) - Piercing the corporate veil; plaintiffs were allegedly abused while resident in a Catholic orphanage; named as a defendant was the Roman Catholic Bishop of Providence (RCB), a **corporation sole** created by a special enactment of the legislature for the purpose of holding and managing property; the court held that while it could be assumed that RCB could be subject to veil-piercing liability in certain circumstances involving conduct other than the **corporation sole's** statutorily sanctioned property holding and management activities if the evidence justified such a result, in the instant case there was insufficient proof that RCB, through the bishop, had substantially participated in, much less controlled, the finances, operations, and/or management of the orphanage to the extent that the orphanage's separate corporate identity should be disregarded and liability imposed upon RCB; nor did the evidence create a factual issue concerning whether RCB used the orphanage to defeat public convenience, justify wrong, protect fraud, or defend crime Case # 575 (R.I.)

[Rocks Speak](#) (Ashton Mining of Canada, Inc.) - The **corporation sole** funded the majority of the 1999 exploration programs, thereby increasing its ownership interests in the related joint ventures and properties in accordance with established dilution formulas.

[Boyajian v. Gatzunis brief](#) (US Supreme Court 00-452) - Corporation of the Presiding Bishop of The Church of Jesus Christ of Latter-day Saints is a religious **corporation sole** organized under the laws of the State of Utah for the purpose of holding assets and conducting the temporal affairs of The Church of Jesus Christ of Latter-day Saints, an unincorporated religious association. For purposes of this brief, we will not distinguish between these two entities.

Attorney General v. Dover, 100 N.E.2d 1 (Mass. 1951)

Beal v. Building Comm'r, 234 N.E.2d 299 (Mass. 1968)

The Bible Speaks v. Board of Appeals, 391 N.E.2d 279 (Mass. App. Ct. 1979)

Board of Appeals v. Housing Appeals Committee, 294 N.E.2d 393 (Mass. 1973)

Bowen v. Kendrick, 487 U.S. 589 (1988)

City of Worcester v. New England Institute, 140 N.E.2d 470 (Mass. 1957)

Cohen v. City of Des Plaines, 8 F.3d 484 (7th Cir. 1993)

Commonwealth v. Gagnon, 443 N.E.2d 407 (Mass. 1982)

Community of Jesus, Inc . v. Cape Cod Comm'n, Civ. A. No. 92-341 (Barnstable Super. Ct. Feb. 11, 1993)  
 Corporation of Presiding Bishop v. Amos, 483 U.S. 327 (1987)  
 Cross v. Planning Bd., 189 N.E.2d 189 (Mass. 1963)  
 Davenport v. Broadhurst, 406 N.E.2d 1030 (Mass. App. Ct. 1980)  
 East Bay Asian Local Dev. Corp. v. State, 81 Cal. Rptr. 2d 908 (Ct. App.), review granted, 977 P.2d 692 (Cal. 1999)  
 Ehlers-Renzi v. Connelly Sch. of the Holy Child, Inc., 224 F.3d 283 (4th Cir. 2000)  
 Everson v. Board of Educ., 330 U.S. 1 (1947)  
 Forest Hills Early Learning Center, Inc. v. Grace Baptist Church, 846 F.2d 260 (4th Cir. 1988)  
 Gillette v. United States, 401 U.S. 437 (1971)  
 Green v. Richmond, 29 N.E. 770 (Mass. 1892)  
 Hewitt v. Helms, 482 U.S. 755 (1987)  
 Hunter v. Pittsburgh, 207 U.S. 161 (1907)  
 Lemon v. Kurtzman, 403 U.S. 602 (1971)  
 Lemon v. Kurtzman, 411 U.S. 192 (1973)  
 Levi v. Worcester C.S. Ry., 78 N.E. 853 (Mass. 1906)  
 Loughlin v. Wright Mach. Co., 173 N.E. 534 (Mass. 1930)  
 Lubavitch Chabad House, Inc. v. City of Evanston, 445 N.E.2d 343 (Ill. App. Ct. 1982)  
 Lynch v. Union Inst. for Sav., 34 N.E. 364 (Mass. 1893)  
 Michigan v. Long, 463 U.S. 1032 (1983)  
 Mitchell v. Board of Selectmen, 190 N.E.2d 681 (Mass. 1963)  
 Mueller v. Allen, 463 U.S. 388 (1983)  
 Opinion of the Justices, 168 N.E. 536 (Mass. 1929)  
 Peters v. Archambault, 278 N.E.2d 729 (Mass. 1972)  
 Petrucci v. Board of Appeals, 702 N.E.2d 47 (Mass. App. Ct. 1998)  
 Radcliffe College v. City of Cambridge, 215 N.E.2d 892 (Mass. 1966)  
 Rector, Wardens, & Members of Vestry of St. Bartholomew's Church v. City of New York, 914 F.2d 348 (2d Cir. 1990)  
 Rogers v. Town of Norfolk, 734 N.E.2d 1143 (Mass. 2000)  
 Sisters of Holy Cross v. Town of Brookline, 198 N.E.2d 624 (Mass. 1964)  
 Southern New England Conference Ass'n of Seventh- Day Adventists v. Town of Burlington, 490 N.E.2d 451 (Mass. App. Ct. 1986)  
 Texas Monthly, Inc . v. Bullock, 489 U.S. 1 (1989)  
 Trustees of Tufts College v. City of Medford, 616 N.E.2d 433 (Mass. 1993)  
 Walz v. Tax Comm'n, 397 U.S. 664 (1970)  
 Watros v. Greater Lynn Mental Health & Retardation Ass'n, Inc ., 653 N.E.2d 589 (Mass. 1995)  
 Mass. Const. Amend. art. 2, § 6  
 Mass. Gen. Laws ch. 40 § 25 (1950)  
 Mass. Gen. Laws ch. 40A § 3  
 Miscellaneous: 28 A.L.R.2d 679 § 11 (1953)  
 74 A.L.R.2d 377 § 2 (1960)

2 WILLIAM W. BASSETT, RELIGIOUS ORGANIZATIONS AND THE LAW § 10:15 (1997)

DAN B. DOBBS, REMEDIES (1973)

Douglas Laycock, State RFRA's and Land Use Regulation, 32 U.C. DAVIS L. REV. 755 (1999)

Lisa Lipman, Mormons Face Tempest in a Temple: Angry Suburban Boston Neighbors Want \$30 Million Structure Razed, C HI. TRIB., Sept. 29, 2000, at 8

Brian MacQuarrie, Old Rivals Tour Mormon Temple: Kennedy, Romney Offer Warm Praise, BOSTON GLOBE, Sept. 9, 2000, at B1

Michael Paulson, A Visible Faith for Mormon Church, Opening of Temple on Hill in Belmont Is Fulfillment of Dream, 'Reminder to the World,' BOSTON GLOBE, Aug. 27, 2000, at A1

KENNETH H. YOUNG, ANDERSON'S AMERICAN LAW OF ZONING § 12.22 (4th ed. 1996)

[Politics Canada](#) - - Eminent domain rested in the **corporation sole** of the Governor General. The Governor General, the **corporation sole**, was practically an absolute dictator, responsible only to the Crown of Britain through the British Board of Trade.

[Berry v. Society of Saint Pius X](#), 69 Cal.App.4th 354, 81 Cal.Rptr.2d 574, 99 Cal. Daily Op. Serv. 583 (Cal.App. Dist.2 01/20/1999) - We conclude an amendment to the corporate articles giving an incumbent pastor the power to appoint a successor was invalid because the amendment was not duly authorized by the "religious organization" governed by the corporation. (§ 10010.)

[WILL v. MICHIGAN DEPARTMENT STATE POLICE ET AL. \(06/15/89\)](#) - 1 A. Burrill, A Law Dictionary and Glossary 212 (2d ed. 1871) ("[B]ody politic": "A body to take in succession, framed by policy "; "[p]articularly applied, in the old books, to a **corporation sole**"); id., at 383 ("[C]orporation sole" includes the sovereign in England).

[NGIRANGAS ET AL. v. SANCHEZ ET AL. \(04/24/90\)](#) - At common law, a "corporation" was an "artificial perso[n] endowed with the legal capacity of perpetual succession" consisting either of a single individual (termed a "**corporation sole**") or of a collection of several individuals (a "corporation aggregate"). 3 H. Stephen, Commentaries on the Laws of England 166, 168 (1st Am. ed. 1845). The sovereign was considered a corporation. See id., at 170; see also 1 W. Blackstone, Commentaries \*467. Under the definitions supplied by contemporary law dictionaries, Territories would have been classified as "corporations" (and hence as "persons") at the time that § 1983 was enacted and the Dictionary Act recodified. See W. Anderson, A Dictionary of Law 261 (1893) ("All corporations were originally modeled upon a state or nation"); 1 J. Bouvier, A Law Dictionary Adapted to the Constitution and Laws of the United States of America 318-319 (11th ed. 1866) ("In this extensive sense the United States may be termed a corporation"); Van Brocklin v. Tennessee, 117 U.S. 151, 154 (1886) ("The United States is a . . . great corporation . . . ordained and established by the American people") (quoting United States v. Maurice, 26 F. Cas. 1211, 1216 (No. 15,747) (CC Va. 1823) (Marshall, C.J.)); Cotton v. United States, 11 How. 229, 231 (1851) (United States is "a corporation"). See generally Trustees of Dartmouth College v. Woodward, 4 Wheat. 518, 561-562 (1819) (explaining history of term "corporation").

[THE CATHOLIC BISHOP OF CHICAGO, A CORPORATION SOLE, PETITIONER, v.](#)

THE NATIONAL LABOR RELATIONS BOARD, RESPONDENT, AND THE ILLINOIS EDUCATION ASSOCIATION, INTERVENOR, DIOCESE OF FORT WAYNE-SOUTH BEND, INC., PETITIONER, V. THE NATIONAL LABOR RELATIONS BOARD,

RESPONDENT - On June 12, 1974, the Quigley Education Association, an affiliate of the Illinois Education Association, intervenor herein, filed a representation petition with the Board seeking to represent a bargaining unit composed of lay teachers employed at Quigley Seminary North and Quigley Seminary South, secondary schools located in the City of Chicago and operated by The Catholic Bishop of Chicago, a **corporation sole**, one of the employers\ herein.

01/06/54 BENATAR ET AL. v. UNITED STATES. - Benatars was substantially, though not technically, a **corporation sole**.

F.E.L. Publications v. Catholic Bishop of Chicago, 754 F.2d 216 (7th Cir. 01/31/1985) - Pursuant to special legislation enacted by the Illinois General Assembly in 1861, the Catholic Bishop is organized as a "**corporation sole**" under Illinois law. See Private Laws of Illinois, 22nd General Assembly, at 78 (1861); Galich v. Catholic Bishop of Chicago, 75 Ill. App. 3d 538, 546, 31 Ill. Dec. 370, 394 N.E.2d 572 (1st Dist. 1979), cert. denied, 445 U.S. 916, 63 L. Ed. 2d 600, 100 S. Ct. 1277 (1980). As a "**corporation sole**," the Catholic Bishop owns all the real and personal property in the Chicago Archdiocese. The parishes themselves have no individual capacity to sue or be sued. See, e.g., Haymes v. Catholic Bishop of Chicago, 41 Ill. 2d 336, 337, 243 N.E.2d 203 (1968); Catholic Bishop of Chicago v. Village of Palos Park, 286 Ill. 400, 401, 121 N.E. 561 (1919). In short, the parishes within the Archdiocese are not legal entities separate and independent from the Catholic Bishop, but are subsumed under the Catholic Bishop. See Galich, 75 Ill. App. 3d at 546-47.

Board of Trustees of Memorial Hospital of Fremont County Wyoming v. National Labor Relations Board, 624 F.2d 177 (10th Cir. 07/03/1980) - The determination whether the employer retains sufficient control over the employment relationship to enable it to bargain effectively with its employees here necessarily requires an examination of the parties' agreements and their actual practices. See e.g., Catholic Bishop of Chicago, A **corporation sole**, 235 NLRB No. 105 at 776-77.

Cady v. City of Chicago, 43 F.3d 326 (7th Cir. 12/28/1994) - ARCHDIOCESE OF CHICAGO, a **corporation sole**, Defendants

MCNULTA v. LOCHRIDGE. (10/26/91) - His position is somewhat analogous to that of a **corporation sole**, with respect to which it is held by the authorities that actions will lie by and against the actual incumbents of such corporations for causes of action accruing under their predecessors in office. Polk v. Plummer, 2 Humphreys, 500; Jansen v. Ostrander, 1 Cowen, 670.

Shepherd v. St. Louis Public Service Co., 64 F.2d 612 (8th Cir. 03/21/1933) - 'It is well-settled law that suits against a receiver are in effect only against the receivership; he being regarded as in the nature of a **corporation sole**. Such suits are against the funds in his hands. His contracts, misfeasances and negligence (apart from personal misconduct or personal negligence) are official, not personal, judgments against him, are payable only from the property or money in his hands, and his discharge as receiver absolutely puts an end to his liability.' Smith v. Lumber Co. (D.C.) supra, 200 F. loc. cit. 650, and cases cited.

WRIGHT v. MORGAN (10/26/03) - Apart from statute the law does not recognize the bishop as a **corporation sole**, and therefore the land could not be limited to him and his successors

[McAuliffe v. Northern Insurance Co., 69 F.3d 277 \(8th Cir. 11/08/1995\)](#) - Michael F. McAuliffe, Bishop of the Catholic Diocese of Jefferson City, Missouri, individually and as a **corporation sole** known as the Diocese of Jefferson City, Missouri,

[National Labor Relations Board v. Bishop Ford Central Catholic High School, 623 F.2d 818 \(2nd Cir. 06/17/1980\)](#) - The minor seminaries and secondary schools whose lay faculties had been unionized in Catholic Bishop were owned and operated by either the Bishop of Chicago, a **corporation sole**, or by the Diocese of Fort Wayne-South Bend, Inc.

[Watkins v. Fly, 136 F.2d 578 \(5th Cir. 06/04/1943\)](#) - Section 269 of the Constitution of 1890 of the State of Mississippi provides: "Every devise or bequest of lands, tenements, or hereditaments, or any interest therein, of freehold or less than freehold, either present or future, vested or contingent, or of any money directed to be raised by the sale thereof, contained in any last will and testament, or codicil, or other testamentary writing, in favor of any religious or ecclesiastical **corporation, sole** or aggregate, or any religious or ecclesiastical society, or to any religious denomination or association of persons, or to any person or body politic, in trust, either express or implied, secret or resulting, either for the use and benefit of such religious corporation, society, denomination, or association, or for the purpose of being given or appropriated to charitable uses or purposes, shall be null and void, and the heir at law shall take the same property so devised or bequeathed, as though no testamentary disposition had been made."

[Dios La Iglesia De Laities De Sacred Holy Sacramento v. City of Sacramento, No. 93-16138 \(9th Cir. 03/04/1994\)](#) - BISHOP DFE DIOCESEAN DE SACRAMENTS; **CORPORATION SOLE**;

12/16/64 RITA D. TOWNSEND v. JUNE BENAVENTE - A. W. BAUMGARTNER, OFM, CAP. D.D., BISHOP OF GUAM, A **CORPORATION SOLE**,

[Air Safety Inc. v. Roman Catholic Archbishop of Boston, 94 F.3d 1 \(1st Cir. 08/21/1996\)](#) - ROMAN CATHOLIC ARCHBISHOP OF BOSTON, A **CORPORATION SOLE**

[Anglican Church Act](#) (Nova Scotia)

[Portland Diocese](#)

[Ministers and Secretaries Act, 1924 Section 2](#) (Ireland) - 2.—(1) Each of the Ministers, heads of the respective Departments of State mentioned in Section 1 of this Act, shall be a **corporation sole** under his style or name aforesaid (which may be lawfully expressed with equal validity and effect whether in the Irish Language or in its English equivalent as set out in the preceding section), and shall have perpetual succession and an official seal (which shall be officially and judicially noticed), and may sue and (subject to the fiat of the Attorney-General having been in each case first granted) be sued under his style or name aforesaid, and may acquire, hold and dispose of land for the purposes of the functions, powers or duties of the Department of State of which he is head or of any branch thereof.

The existence of the **corporation sole** is also recognized in the following cases; Santillan v. Moses, 1 Cal. 92; Archbishop v. Shipman, 79 Cal. 288; Chiniquy v. Bishop of Chicago, 41 Ill. 148 (this case apparently founded on statute); Thomas v. Dakin, 22 Wendell ( N.Y. Com. Law) 9, 101, 106; Rine v. Wagner, 135 Iowa 626, 631; McCloskey v. Doherty, 97 Ken. 300.

This concept of **corporation sole** has been recognized as a part of the common law in other jurisdictions: Terrett v. Taylor, 13 U.S. 42, 3 L.Ed. 650 (1815); Overseers of The Poor v. Sears,

22 (Pick) Mass. 122 (1839); *Weston v. Hunt*, 2 Mass. 500 (1807); *The Irritants of The First Parish in Brunswick v. John Dunning*, 7 Mass. 444 (1811); *Santillan v. Moses*, 1 Cal. 92 (1850); *Archbishop v. Shipman*, 79 Cal. 288, 21 P. 830, (1889); *Reid v. Barry*, 93 Fla. 849, 112 So. 846 (1927); *Willard v. Barry*, 113 Fla. 409, 152 So. 411 (1933).