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## Church Property Taxation Battle Heats Up in Pennsylvania

*Written by Staff | Thursday, May 26, 2011*

The Commonwealth of Pennsylvania is attempting to take a hearty tax chunk from a new church facility, even though a state law prevents churches from having to pay real estate taxes.

Northmoreland Baptist Church in Wyoming County is defending a position on churches and real estate taxes, even though churches being exempt from taxes is a fundamental proposition of the Pennsylvania Constitution and state law.

Northmoreland recently built a new facility and the state wants its share in taxes from the all-purpose room of the church, even though it recognizes that there is a religious exemption under the law. The room is built as (and can and will be used as) a gymnasium. The state claims the room—scheduled to be used occasionally for such activities as Bible Studies, Sunday School classes, religious training for their kids, vacation Bible school, and outreach ministries—does not qualify.

The County's Chief Tax Assessor Eric Brown told a local reporter: "...the gym is attached to the main church building. The sanctuary, Sunday school rooms and kitchen are already exempt because they are used primarily for religious purposes. The gym's usage does not meet the county's standards. Brown also said the church "... provided a list of religious activities conducted in the gym. But they are not events conducted on a regular basis. Just because they say it's a church doesn't mean it's a church."

Commissioner Tony told to local newspaper that "Wyoming County already taxes a gymnasium attached to the Mehoopany Baptist Church, which has a similar usage pattern. The gym at the Braintrim Baptist Church in Laceyville, while not attached, is also taxed." Litwin said the Mehoopany church has asked for an exemption in the past, but never followed up with an appeal. Commissioner Judy Mead said she believes "...the county has been quite lenient in giving out exemptions for religious buildings. For example, parsonages and other residential buildings aren't taxed in Wyoming County, even though there is no law requiring the county to exempt them."

Wyoming County's actions are part of a trend occurring in other parts of the country where local government is attempting to tax churches after age-old traditions of tax exemption. Tax exemption serves to keep government out of church affairs and rewards churches for significant service they do for their communities.

The Independence Law Center in Harrisburg is fighting on behalf of the church because the issue is so essential to churches around the Commonwealth. Colin Hanna, president of the Pennsylvania Pastors' Network and Let Freedom Ring, organizations with the Law Center, stated, "Government is all about 'separation of church and state,' when churches want to speak out about public policy matters, but when they see an opportunity to take money they are not entitled to, it's suddenly a different story. Church facilities should always be entitled to full tax exemption. The only exception should be for truly commercial activities, like a church-owned restaurant, coffee shop or business, and even then, there should be an assumption that it's tax free unless the state can prove that the use of the property in question is unrelated to religious expression."

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