

New Hampshire church forced to sell by local government

by Randy Bright <http://www.tulsabeacon.com/?p=6258>

Over twenty years ago I saw a skit on television that I have never forgotten, perhaps because it signaled to me a significant shift in the media's (and the public's) perception of the church. The setting of the skit was in the old days of television when TV stations signed off at midnight with a devotion given by a local pastor.

The skit began with a pastor standing in behind a pulpit with a curtain and potted plants behind him. The pastor begins his devotion saying, "A little boy was riding his bicycle and his front wheel fell off. Let us meditate...." With that, he bows his head, clasps his hands, and begins to silently pray.

A few seconds into his meditation, a stage hand says, "nobody is watching this, let's pack up and go home." With that, two stagehands appear on camera. One picks up the potted plants, the other picks up the pulpit, and they carry them off the stage. The pastor never stops meditating, and he is left to look like a fool until they turn out the lights.

The caricature of the pastor, the unreal devotion he portrayed, and even his piety were ridiculed. This skit told me was that it was permissible to ridicule and mistreat a Christian, because Christianity was irrelevant and unimportant.

The skit was supposed to be funny, but the growing secular attitude it portrayed was a foreshadow of things to come.

This week I received an anonymous tip and a magazine clipping from a reader regarding the treatment of a church in Concord, New Hampshire. The clipping did not identify the magazine it came from, but I was able to find other articles about the case online to confirm it.

Destiny Christian Church (formerly Liberty Church of God) has been receiving property tax bills from the city of Concord for several years. The taxes are for portions of the church property that, according to tax authorities, are not being used for religious purposes.

According to an article in the Concord Monitor, "The city didn't violate state law or the Constitution when it began taxing a Pentecostal church after officials determined parts of the sprawling building on Mountain Road weren't being used for a religious purpose, the state's high court ruled yesterday."

The city began taxing the church in 2008, which the church paid under protest, but the 2009 tax bill was so high that they filed a lawsuit against the city to stop it.

The city intends to seize the church's 26-acre property after the church has exhausted its appeals. In 2008, the city inspected their property and determined that 40 percent of their property was

not being used for religious purposes. The spaces cited as not tax-exempt included some vacant apartments, a second floor restroom, and storage spaces.

The church appealed the tax bill with the state tax appeals board, but lost their case in 2011. They then appealed to the New Hampshire Supreme Court. The Supreme Court sided with the city of Concord 4-0. The decision, written by Associate Justice Carol Ann Conboy, said that New Hampshire state law “does not support the Assembly’s (the church’s) argument that a church’s assertion that a building constitutes a ‘house of public worship’ is sufficient to place it beyond investigation. The statute provides that the city must determine whether a building owned by a religious entity is entitled to an exemption because it is ‘used and occupied’ directly for a religious purpose – an interpretation that our precedent...supports”

According to the church’s attorney, Lisa Biron, “the court said the taxing authority has the right to go room by room and decide if the use of the room is religious enough... This decision sets a precedent that taxing authorities anywhere in New Hampshire can do the same.”

The pastor said, “They taxed me based on their definition of religious use, without even telling me what that is. To this day, no one, even the New Hampshire Supreme Court, has told me their definition of religious use.”

Unable to pay the taxes, the church has put its property up for sale.

This is one of the most shameful and outrageous misuse of power against churches I have seen yet. It is yet another tactic that local governments can use to cleanse exempt properties from its tax rolls, and its success ensures that other cities in other states will attempt the same.

Hopefully churches can work together to fight the legal battles that are certain to come. No one, especially government, should be able to turn the lights out on churches in America.

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