

February 28, 1960

**Nashville Asks Greater  
Taxes On Baptist Land**

NASHVILLE--(BP)--The taxing of property owned by Baptists passed through two developments during the winter meeting of the Southern Baptist Convention Executive Committee.

James L. Sullivan, Nashville, executive secretary of the Baptist Sunday School Board, told the committee that the Sunday School Board had been ordered to pay \$140,000 for 1960 taxes on property previously exempt.

Included in the assessment, made by the City of Nashville, is the board's new \$4 million-plus operations building.

The tax statement for 1960 arrived at a time when the board is prosecuting a friendly suit in Chancery Court here to recover city taxes assessed in 1959 on previously exempt property,

The \$2415 tax bill for 1959 covered employee parking lots which the board maintains are an "integral and necessary part" of carrying out its religious ministry.

The 1960 tax bill was received during the winter session of the SBC Executive Committee, which has been planning next year to move into a building at 161 Eighth Ave. North here along with other Baptist agencies in Nashville which are not part of the Sunday School Board.

The arrival of the tax bill--which includes \$131,400 on the 161 Eighth Ave. building--caused the Executive Committee to pause in its plans. It instructed its new building committee to consider the possibility of these agencies locating somewhere else due to Nashville's tax situation.

The Sunday School Board feels that it has kept a close watch over the church-state issue. It has paid without question taxes on property it leases for commercial use, and on property of the Nashville Baptist Book Store.

But the Sunday School Board paid the \$2415 tax bill on employee parking lots for 1959 only under "protest and duress" because it believes the city to be overstepping its bounds on religious-owned property from which no revenue is derived.

Then it filed its friendly suit to recover the \$2415 it has paid under protest.

Next, the 1960 bill arrived for \$140,000. This, said Sullivan, includes every piece of property the board owns in the city limits.

Sullivan said he was "shocked" by the action of the city tax assessor. He said it was an "unjustified" action. His statement in full follows:

"The Sunday School Board was organized by the Southern Baptist Convention in Nashville in 1891 for the purpose of producing and distributing materials necessary to the Bible teaching and membership training programs of the churches. It serves 32,000 churches over the entire nation who now constitute the Southern Baptist Convention.

"The board produces materials in the field of Sunday school, Training Union, church music, Baptist Student, church libraries, indeed, in all areas related to

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the religious education programs within the Baptist churches.

"The Sunday School Board does not claim tax exemption on any printing operations because it is not a printing plant. It is a publishing house. It does planning and editing of materials but has its printing done by bid or contract in regular commercial, tax paying, printing establishments, most of whom are located here.

"The board is not a business. Under Baptist polity it is the extension of the churches and is the servant of those churches which make up the denomination. It is owned by them, works under their instruction, and publishes materials needed by them in their work.

"A tax on all the Sunday School Board properties such as has been assessed in this action in reality will be a tax on all Baptist churches of the Southern Baptist convention, because they will be forced to bear the additional costs out of their local church offerings. We would question this as the intent and meaning of the law.

"Heretofore, Sunday School Board properties have been exempt because the board has been classified as a religious institution and its work has been religious in purpose and nature.

"The board has paid taxes without contest as a matter of operating policy on any properties rented or leased on which the board has received revenue from outside sources.

"The present move took us by utter surprise especially because more than 80 per cent of the new assessments in the city of Nashville have been levied against the properties of this one institution. According to the legal advice afforded us, the assessment is wholly unjustified.

"Of course, the city has created a situation which requires the courts to interpret the meaning of the law. As a law-abiding institution it is our wish to live up to the law both in letter and spirit. We must, however, await the decision of the court."

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\$1 Book Of Reports  
Charge Survey Result

(2-28-60)

NASHVILLE--(BP)--The \$1 charge for Books of Reports at the Southern Baptist Convention this year will be made as the result of a survey of messenger, Porter Routh, Nashville, executive secretary of the SBC Executive Committee, said.

The survey indicated that messengers had rather pay \$1 for the reports book and be sure of receiving copies, he said. In past years, Books of Reports have been distributed free of charge but supplies have run out and some messengers have failed to get copies.

The committee on Order of Business which is drafting the program for this year's Convention at Miami Beach, Fla., suggested the offering during the Convention be eliminated. The offering was used to help defray costs of holding the Convention.

Routh said that money paid for Books of Reports would be used to help defray Convention costs.

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