



BAPTIST PRESS
News Service of the Southern Baptist Convention

460 James Robertson Parkway
Nashville, Tennessee 37219
Telephone (615) 244-2355
W. C. Fields, Director
Jim Newton, Assistant Director

REGIONAL OFFICES

ATLANTA Walker L. Knight, Editor, 1350 Spring Street, N.W., Atlanta, Georgia 30309, Telephone (404) 873-4041
DALLAS Billy Keith, Editor, 103 Baptist Building, Dallas, Texas 75201, Telephone (214) RI 1-1996
WASHINGTON W. Barry Garrett, Editor, 200 Maryland Ave., N.E., Washington, D.C. 20002, Telephone (202) 544-4226

BUREAU

BAPTIST SUNDAY SCHOOL BOARD Lynn M. Davis, Jr., Chief, 127 Ninth Ave., N., Nashville, Tenn. 37203,
Telephone (615) 254-1631

July 2, 1969

**Tax Board Upholds \$6.8 Million
Assesments On Baptist Agency**

NASHVILLE (BP)--The Metropolitan Nashville Board of Tax Equalization has upheld the decision of the Metropolitan legal department not to continue tax exemptions for six Nashville-based religious-affiliated publishing houses and denominational offices, including the Southern Baptist Sunday School Board.

Almost immediately, officials of the Baptist Sunday School Board announced that they should appeal the ruling to the state-wide Board of Equalization.

The Sunday School Board contested new assessments of \$4,644,900 on its real estate and \$1,216,200 in new merchants' ad valorem taxes, claiming they are unjustified because the publishing agency is exempt under Tennessee law.

The law excludes from taxation properties of "any religious, charitable, scientific or educational institution" occupied exclusively for carrying out the charter purposes of the institution.

Sunday School Board officials did not contest assessments of \$1,707,400 on properties which have been on the tax rolls in the past and which are not presently being used directly for the board's religious and educational purposes.

Included in the ruling along with the Sunday School Board were properties of the Methodist Publishing House, the Board of Evangelism of the United Methodist Church, Southern Publishing Association of the Seventh Day Adventist Church, the National Baptist Sunday School Publishing Board, and the publishing house of the National Baptist Convention, U.S.A., Inc.

"We feel that we are currently paying the full taxes which are required under the letter and spirit of the law," said James L. Sullivan, executive secretary-treasurer of the Sunday School Board.

"Further taxation of property devoted to religious purposes would be the start of an erosion process which would seriously impair the historic principle of separation of church and state and jeopardize religious freedom," Sullivan added.

"We seek to be responsible citizens of this community. We willingly pay taxes on properties which are not used according to our charter purposes, but which are held for specialized needs, such as properties for future expansion which are currently leased to businesses.

"In 1962, however, a decision of the Supreme Court of Tennessee noted that the city of Nashville 'conceded that these properties were being so occupied and so used by the board as to be exempt,'" said Sullivan. "These are basically the same properties which the city now seeks to tax. Their purpose of use has not changed, however."

In 1959, before the Metropolitan government came into being, the city of Nashville assessed six parking lots used by the Sunday School Board exclusively for employes.

A suit was filed by the Board in chancery court to have the assessment declared illegal. Before the suit was heard, the city assessor added eight parcels of Sunday School Board property to the rolls at an assessment, but the state board of equalization reversed it, declaring the properties exempt. In the case of one building, the assessment exceeded the cost of the building.

Four months later, in February 1961, the city of Nashville brought suit in chancery court to have the state board's ruling set aside. However, the city asked permission at that time to tax only a cafeteria, a snack bar, parking lots and a parking roof owned by the board with total assessments of about \$725,000.

All of these areas were for employes' use.

The chancery court dismissed the city's case, which was then taken by the city to the State Court of Appeals, which confirmed the tax-exempt status of the properties. The city of Nashville in October 1961, asked the Tennessee Supreme Court to review the case.

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The highest state court ruled the employe eating areas and parking lots taxable because they were not for "purely religious purposes" and held that these areas were "in competition with other like tax-paying businesses."

Taxes have since been paid of these properties without protest. They are not a part of the Sunday School Board's objection in the current case.

"We cannot predict for certain the future course of the case in which we are not involved," stated Sullivan. "I would assume that if decisions are rendered similar to those in the earlier case, a similar course through the legal procedures will be taken. We shall, however, evaluate the matter carefully at each step.

"There is no doubt, also, that all the parties concerned will be watching the action of United States Supreme Court in the case it will be studying this fall which seeks to place on tax rolls all church properties," Sullivan concluded.

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15,652 Miles, 35 Concerts
On Baptist Singers' Tour

7/2/69

ATLANTA (BP)--The singing Sons of Jubal have returned from a tour of South America, traveling 15,652 miles and singing 35 concerts in 23 days in Brazil, Chile, Argentina, and Peru.

Theaters, gymnasiums, and other public halls were the sites for most of the singing by the Georgia Baptist men's chorus. Missionaries planned the meetings to draw audiences who would be hesitant to attend Baptist churches.

Paul McCommon choir director, who is secretary of church music for the Georgia Baptist Convention said business and government leaders were impressed by the Georgians who sang of Jesus Christ in Spanish, Portugese, and English. That most of these men held master's degrees and were devoting their full time to the church music ministry also had an impact, he added.

Evio DeOliveira, a Brazilian native and a member of the group, was emcee for the concerts. DeOliveira, minister of music and education at Eastside Baptist Church, Marietta, speaks Spanish and his native Portugese.

After one concert, a young woman who spoke no English told DeOliveira that the group's singing made her want to know about evangelical Christianity. Missionaries were prepared for follow-up with such requests.

In some concerts, public "decisions for Christ" were registered. Some 34 decisions were made one night.

Accompanying the choir was a brass ensemble, including members of the choir and two teenagers: Paul McCommon, Jr., son of the director; and Rick Cook, son of the accompanist, Richard Cook, minister of music, Northside Drive Baptist Church, Atlanta.

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Olympic Tennis Champ Hurt;
Attending Baptist School

7/2/69

CORPUS CHRISTI, Tex. (BP)--Vincente Zarazua, star of the Davis Cup tennis team from Mexico and Olympic tennis champion, was injured in an automobile accident here while attending the University of Corpus Christi, a Baptist school.

Zarazua, who teamed with the late Rafael Osuna to win the Olympic doubles championship last October in Mexico City, suffered injuries to his left shoulder, hip, and facial cuts when his automobile collided with a dump truck.

He had been scheduled to leave soon for Brazil to participate in the Davis Cup tennis competition. Although his condition was listed as satisfactory, his injuries will reportedly sideline him for three months and may necessitate plastic surgery.

His injury clouds the Davis Cup hopes of the Mexican team, which lost Osuna in June when he was killed in an airplane crash near Monterrey, Mexico.

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