

**BAPTIST PRESS**

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**Baptist Brief Argues For  
Church Tax Exemptions**

WASHINGTON (BP)--"Religious liberty requires that real property owned by religious organizations and used in the main for religious purposes be exempt from taxation," according to a brief filed with the U. S. Supreme Court by the Baptist Joint Committee on Public Affairs here.

The brief by the Baptist agency is one of several filed with the Supreme Court in a case that challenges tax exemption for property owned by religious organizations and which is used exclusively for religious purposes.

The case (Frederick Walz vs. Tax Commission of the City of New York) is scheduled for argument before the nation's highest court in the near future. A decision is expected in the late winter or spring of 1970.

The case arose in the Tax Commission of the City of New York in 1967 when Walz challenged the New York law allowing real estate tax exemption to religious organizations. After the commission denied his claim, he appealed to the special term of the Supreme Court of New York and later to the appellate division. Both courts upheld the tax commission.

The Baptist Joint Committee, directed by C. Emanuel Carlson, entered the case as a "friend of the court" after it approved a "policy statement" defending tax exemption of certain church properties as a matter of religious liberty.

Walz claims that tax exemption for church real estate forces an involuntary payment by non-members. He contends that such payments are in effect a confiscation of property without due process of law.

The Baptist brief pointed out that the Walz position fails to recognize the scope of religious liberty.

While Walz professes to be a religious person, a Christian, he rejects membership in religious organizations as "hostile."

Carlson declared in his brief that Walz's "understanding of religious freedom does not include provision for free churches and other religious groups." Freedom for the corporate expression of religion would be in danger, Carlson continued, if the Walz view prevails in the decision of the Supreme Court.

The Baptist executive argued his position as follows:

1. "The exemption from taxation by state and local government of real property owned by religious organizations and used for religious purposes is not prohibited by the federal constitution.
2. "Constitutionally guaranteed religious liberty presupposes the free conscience and the free church. This requires, by right, the freedom from taxation of property used for religious purposes.
3. "The constitutional prohibition of "an establishment" of religious means that "neither federal nor state government agencies can operate churches, and if such governmental agencies attempt to turn churches into a source of revenue for state purposes those attempts constitute restraints on the free exercise of religion."

The Baptist brief also made a distinction between exemption of property used for religious purposes and exemptions for other properties as recognition for services rendered for the public good.

If the idea of a quid pro quo (something for something) is used with reference to worship or religious education "it tends toward a contractual relationship which invites terms and conditions which can readily be misunderstood and misused by church and state alike," Carlson said.

Therefore, he concluded that "tax exemptions of real property of religious organizations most appropriately rests on the principle of religious liberty."

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Carlson challenged the theory that churches are becoming so wealthy that they should be taxed. "We have heard and read of 'research' which claims to indicate a vast wealth on the part of religious organizations, but we have not found well validated factual reports," he told the court.

"The real property used for religious purposes, however, is only a small and indeterminate part of that estimated wealth," he said. This means, he continued, that tax exemption for real property used for religious purposes is "so unsubstantial that it is not sufficient cause for action."

Carlson also said that payment by churches for services rendered to their property by government must not be confused with taxation "directly or indirectly through forced payments for public purposes."

The conclusion reached by the Baptist brief was that the decision by the Court of Appeals of the State of New York to allow tax exemption on property used for religious purposes "should be affirmed."

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Associations Seat Two Arkansas  
Churches Ousted Over Doctrine

10/23/69

by Erwin L. McDonald

LITTLE ROCK, Ark. (BP)--Messengers from two of the four churches excluded from the Arkansas Baptist State Convention in its annual convention last year on the basis of "irregularities" in the observance of the Lord's Supper were seated by their respective associations in Arkansas.

Seated without questioning were messengers from Lake Village Baptist Church to the Delta Baptist Association in the southeast corner of Arkansas; and those from University Baptist Church, Little Rock, to the Pulaski County Baptist Association.

Merle Johnson, formerly pastor of First Baptist Church Malvern--one of the churches excluded--and now pastor of University Baptist Church, had met personally with the credentials committee of the Pulaski County Baptist Association prior to the meeting.

Johnson, in a letter in behalf of the church to the committee and to the association, wrote: "we wish to continue in fellowship with the churches of the Pulaski County Baptist Association, and we believe that according to your constitution, we are now a 'regular' Baptist church."

Johnson said in the letter that the church as repudiated a previous practice of "open membership," under which members were received regardless of the mode of their baptism, or of their doctrinal positions.

The letter stated further that the University Church, in action last April, had voted to adopt as guidelines the Statement of Baptist Faith and Message of the Southern Baptist Convention as approved in 1963, and the Abstract of Principles of the Southern Baptist Theological Seminary, Louisville.

The association authorized its moderator to appoint a special committee to study its constitution with special attention to what constitutes a "regular" Baptist church, particularly with regards to the ordinances of baptism and the Lord's Supper.

In another related action, however, Central Baptist Association adjoining to the Pulaski County Association, voted not to seat messengers from First Baptist Church, Malvern, Ark., because of the church's policy of admitting professing Christians to join with them in observing the Lord's Supper regardless of denominational affiliation.

Morris Smith, pastor of the Malvern church, said that the association's action had "created no problems for our church." He said the church was well-satisfied with its position, and the church had since voted to discontinue sending gifts to the association.

In the Washington-Madison Baptist Association in northwest Arkansas, a proposal to consider seating messengers from University Baptist Church, Fayetteville, Ark., separately from all other churches was defeated.

The association rejected, by a three-to-one margin, a motion made by Springdale Pastor Raymond Reed, who argued that the church messengers be voted on separately because the church has received members whose baptism by immersion was administered by non-Baptist churches, and because the constitution provides that the association can refuse to seat messengers from a church that has "become heretical in teaching and practice."

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H. D. McCarty, pastor of the University Baptist Church, said in a telephone interview that the church has received "six or seven" members in the last four years who had been baptized by immersion on their profession of faith in Christ, and on the authority of churches other than Baptist.

McCarty said his church followed the New Testament in its emphasis on believer's baptism, with immersion as the mode, and that they found no authority in the Bible that baptism is to be done only by Baptist churches.

Concerning the Lord's Supper, McCarty said he believed his church was in accord with the teachings of the New Testament in welcoming to the Lord's table professing Christians who belong to churches, regardless of denomination.

The fourth church excluded over the baptism issue by the state convention last fall, First Baptist Church of Russellville, Ark., continued outside the fellowship of the Dardanelle-Russellville Baptist Association, from which it was excluded several years ago on charges of practicing open communion and alien immersion. The church sent no messengers to the association this year.



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