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January 19, 1972

### Miami Church to Get Tax Bill After Supreme Court Decision

MIAMI (BP)--The Central Baptist Church here will get a tax bill from the consolidated city-county tax assessor's office this year in the wake of a decision by the U. S. Supreme Court refusing to hear a case involving the church.

Appearing on the tax rolls this year will be a 290-space parking lot the church operates adjacent to the downtown church at 500 N.E. First Avenue.

Church members park free on weekdays and Sundays, but others are charged a rental fee of about \$9 per month, church officials said.

In 1965, county tax officials decided to tax the parking lot as a business. The church contested the decision, arguing the profits were used for religious activities. The Florida Supreme Court ruled in favor of the church, but the Civil Liberties Union took the case to the federal courts, charging that the exemption violated the First Amendment by aiding one religion and inhibiting others.

The U. S. Supreme Court first agreed to hear the case, but before it could do so, the Florida legislature changed Florida's 19th-century religious tax exemptions.

As a result, in January the Supreme Court decided the question is moot, since the old law no longer exists as a result of the legislature's action. This means the court will not make a ruling.

Under the new law adopted by the legislature, church properties must be "predominantly" commercial to be taxed. The old law said they must be totally commercial. "Predominantly" has not yet been clearly defined, however.

The supervisor of Miami's tax exemption division said after the Supreme Court decision, however, that "as far as we're concerned, Central Baptist does not rate an exemption. We're going to send them a bill."

Joe Creech, who heads the tax exemption division for the city-county government, said the parking lot was assessed in 1968 and valued then at \$231,690. He predicted this year's assessment would be "considerably higher."

The 1968 assessment showed the church making around \$2,100 a month in profits, said Creech.

Herbert Sawyer, attorney for the church, said he still feels Central Baptist qualifies for an exemption under the conditions stipulated in the 1968 Florida Supreme Court ruling.

At that time the court found that the use of the lot for commercial purposes "is reasonably incidental to the primary use of the church property as a whole for church or religious purposes."

Sawyer said he did not know what the church's next move would be, but there is a good chance he will file suit, as has been done in the past, if the church's exemption is revoked.

"This is a significant case," said Sawyer.

He said only two other cases concerning taxation of church-owned properties being used commercially have ever come before the U.S. Supreme Court--one case in the 1890's and the other last year. Both rulings favored continuation of tax exempt status of the churches involved.

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The attorney for the Civil Liberties Union, Mrs. Florence Willis, said the CLU would probably reinstate a suit under the new law if Central Baptist's parking lot is not put on the tax rolls.

The U. S. Supreme Court remanded the case back to the Florida courts by a 6-1 decision, with Justice William Douglas dissenting. Justice Douglas said that the church may be liable for back taxes if the old Florida law is found to be unconstitutional.

The Florida Supreme Court should be asked to rule on the constitutionality of the old Florida law, Justice Douglas said.

The case is almost sure to receive further court action.

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#### CORRECTION

In the story mailed 1/18/72, headlined "Stewardship, Laity, Radio-TV Structure Changes Recommended," please change graph 27, which begins, "The committee recommended creation of an advisory committee to the SBC Brotherhood Commission. . .," to read as follows:

The committee recommended creation of an advisory committee to the SBC Brotherhood Commission, plus reorganization of the commission membership to include a 10-member local board. The entire commission membership should then be proportioned to consist of one-half laymen, one-fourth pastors, and one-fourth state Brotherhood department directors.

Thanks.

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