

FREEDOM FROM RELIGION *foundation*

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January 12, 2018

SENT VIA EMAIL ONLY:

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Des Moines County Board of Supervisors
513 N. Main
Burlington, IA 52601

Re: Favored treatment for church

Dear Chairman Beck and Board members:

I am writing on behalf of the Freedom From Religion Foundation regarding the Des Moines County Board of Supervisors considering waiving a property tax exemption deadline for a church. FFRF is a national nonprofit organization with 30,000 members across the country, including many members in Iowa. FFRF's purposes are to protect the constitutional principle of separation between state and church, and to educate the public on matters relating to nontheism.

A concerned member contacted us to report that the Board plans on voting on whether to waive a deadline to request a property tax exemption for Harmony Bible Church. Media reported on this issue recently and quoted Mr. Broecker as wondering whether the move would "violate precedent."¹

We write to emphasize Mr. Broecker's concern. The Establishment Clause of the First Amendment, as well as the Equal Protection Clause of the Fourteenth Amendment, prohibits the Board from giving preferential treatment to a church over secular organizations. If the Board has rejected similar waiver requests in the past, it must reject this request as well. If it does grant Harmony Bible Church's request, it may not deny requests to other nonprofits that miss the deadline in the future.

Waiving the church's deadline in this case is especially concerning because Chairman Beck reportedly said, "I've never gotten in trouble for saying it, but

¹ Tanner Cole, *County board set to forgive Harmony Bible Church's taxes*, THE HAWK EYE (Jan. 10, 2018), available at thehawkeye.com/news/20180110/county-board-set-to-forgive-harmony-bible-churchs-taxes.

I wish our judges would hand out statements saying instead of going to jail, you have to take your family and go to Sunday school.”² This gives a strong appearance that any preferential treatment to the church is motivated by a religious purpose.

We urge the Board to either strictly enforce its property tax exemption request deadline—especially if it has done so in the past—or to amend its policy to ensure that all nonprofits will receive the same treatment in the future. Thank you for your attention to this matter.

Sincerely,

A handwritten signature in blue ink that reads "Ryan D. Jayne". The signature is written in a cursive, flowing style.

Ryan D. Jayne
Staff Attorney

² *Id.*