

FREEDOM FROM RELIGION *foundation*

P.O. BOX 750 · MADISON, WI 53701 · (608) 256-8900 · WWW.FFRF.ORG

July 7, 2011

SENT VIA MAIL & EMAIL

(clarencemingo@franklincountyohio.gov)

Mr. Clarence Mingo, II
Franklin County Auditor
373 S. High St.
Columbus OH 43215

Re: "Split-listing" Nonexempt Church Property Used for Advertising

Dear Mr. Mingo:

I am writing on behalf of Franklin County members of the Freedom From Religion Foundation (FFRF) who are concerned about a Columbus church that appears to pay no taxes on property used for commercial advertising. FFRF is a national nonprofit organization with over 16,600 members across the country, including over 450 members in Ohio. Our purpose is to protect the constitutional principle of separation between state and church.

FFRF recently contracted with a billboard company to place advertisements around Columbus. Unknown to us, one of those advertisements was placed on a billboard located on land owned by Christ Cathedral Church. Reportedly, the billboard was removed at the behest of Waymon Malone, Jr., the pastor of the church. Christ Cathedral Church is located at 3350 Allegheny Avenue (Parcel ID 010-08863-00) and the billboard is located behind the church facing Stelzer Road.

Based on a review of Franklin County records, it appears that the church has not paid any property taxes despite the fact that a commercial billboard is located on a portion of the property. We have enclosed your office's summary of the property that lists \$0 in annual taxes on the property and its classification as "exempt." Several images of the billboard are enclosed as well.

Additionally, we have provided a copy of Christ Cathedral Church's application for exemption that was completed by Mr. Malone in 1997. When asked how the property was being used, Mr. Malone said, "for a church." On the form, Mr. Malone also stated that the property was not being leased or rented to anyone else (15a), was not used to produce any income other than donations (15d), and that no one else was using the property other than the applicant (17).

It is our understanding that the Tax Commissioner and county auditors may "split-list" church properties into taxable and nontaxable portions, depending on whether the facilities on the church properties are being used for "public worship" under Ohio. Rev. Code § 5709.07(A)(2). See *Perry v. Lawrence*, BTA 99-R-955 (3-31-00); *Hope Temple, Inc. v. Zaino*, BTA 01-S-1211 (7-26-02); *Greater Life Assembly v. Zaino*, BTA 2002-A-878 (1-10-03). We also understand that "exemption is the exception to the rule and statutes granting exemptions are strictly

construed.” *Seven Hills Schools v. Kinney*, 28 Ohio St.3d 186 (Ohio 1986).

We request that you investigate this matter. It appears that the Church qualifies to be taxed for the portion of the property that is occupied by the billboard, and therefore, we request that the Church pay the appropriate amount of current and back taxes owed. We would appreciate hearing from you at your earliest convenience.

Very truly,



Annie Laurie Gaylor
Co-President

Enclosures

COPY

STATE OF OHIO
APPLICATION FOR REAL PROPERTY
TAX EXEMPTION AND REMISSION
(Ohio Revised Code Sections 5713.08, 5713.081)

OFFICE USE ONLY
Franklin
County Name
97-40
County Application Number
CE 0593
DTE Application Number

General Instructions

RECEIVED
JOSEPH W. TESTA
FEB 18 1997
FRANKLIN COUNTY AUDITOR
Date Received By
County Auditor

Submit three (3) copies of this application to the county auditor's office in the county where the property is located. (Make a copy for your own records.) Applications should not be filed until the year following acquisition of the property. In most cases, applications will be denied if filed in the year the property is acquired. The final deadline for filing with the county auditor is December 31 of the year for which exemption is sought. If you need assistance in completing this form, contact your county auditor.

Both the County Auditor's Finding and the Treasurer's Certificate on page 4 of this application must be completed. Ask your county auditor for the procedure to follow to obtain the Treasurer's Certificate.

FILED
MAR 03 1997
DEPT. OF REVENUE
TAX EXEMPTION DIVISION

Answer all parts of all questions on the form. If the answer to a question is "No," fill in the word "NO." If you need more room for any question, use additional sheets of paper to explain details. Please indicate which question each additional sheet is answering.

Obtain a copy of the property record card from the county auditor and enclose it with this application.

PLEASE TYPE OR PRINT CLEARLY.

Application is hereby made to have the following described property removed from the tax list and duplicate and placed on the tax exempt list for the current tax year 1997, and to have the taxes and penalties thereon remitted for these preceding tax years: 1996 and 1997 1995

Applicant Name	Christ Cathedral Church Of Our Lord Jesus Christ		
Notices concerning this application should be sent to:	Name	Elder Waymon Malone, Jr.	
	Name (if different than Applicant)	3931 Sunbury Road	
	Address	Columbus OH 43219 (614) 471-7908	
	City	State	Zip Phone Number

- Parcel Number(s): a) 10-88663-9
(If more than 5, continue on an additional sheet of paper.) All parcels must be in the same School District.
b) _____
c) _____
d) _____
e) _____

2. School District where Located: Columbus SD

3. Total Size of Parcel(s): Less than One Acre One Acre or More Number of Acres: 1.868

4. Street Address or Location of Property 3350 Allegheny Avenue
Columbus, Ohio 43209

5. Title to this property is in the name of: ITT CONSUMER FINANCIAL
6. If the title holder is different from the applicant please explain: Buying property on land contract
7. Title holder is (check one): a nonprofit corporation an unincorporated association/organization
 an individual other Church
8. Exact date title was acquired: 3/15/95 9. Title was acquired from: ITT CONSUMER FINANCIAL
Please attach copy of the deed.
10. Does the Applicant have a lease or land contract for this property?
If yes, please attach a copy. yes no
11. Amount paid by title holder for the property: \$ 120,000.00
12. Exact date the exempt use began: 9/20/94
13. Under what section(s) of the Ohio Revised Code is exemption sought?
5709.07
O.R.C. Sub. House Bill 493 O.R.C. _____ O.R.C. _____
14. How is this property now being used? (Do not give conclusions such as charitable purpose, public worship, or public purpose. Be specific about what is being done on the property and who uses it.) If the property is not currently being used, but there is an intent to use it later for an exempt purpose, describe the intended use and the date set for the intended use.

For a church

15. During the years in question, was any part of this property (check one):
- a) Leased or rented to anyone else? yes no
If yes, please attach copy of lease agreement.
- b) Used for the operation of any business? yes no
- c) Used for agricultural purposes? yes no
- d) Used to produce any income other than donations? yes no

NOTE: If the answer to any part of question 15 is "Yes," enclose all details on a separate sheet of paper. If money is received, submit profit and loss statements, income and expense data, balance sheets, or any other financial statements.

16. Is anyone living or residing on any part of this property? yes no
 If yes, answer the following:
- a) The person's name and position: _____
- b) The resident's duties in connection with this property: _____
- c) The rent paid, or other financial arrangements: _____

17. Is anyone using this property other than the applicant? yes no
 If yes, please enclose a complete, detailed explanation.

18. Does the applicant own property in this county which is already exempt from taxation? yes no

19. Property used for Charitable Purposes.

If exemption is claimed for property used exclusively for charitable purposes, the applicant must show that it is a charitable institution. If the applicant has not previously received exemption as a charitable institution, it must provide Articles of Incorporation, Constitution or By-Laws, IRS Determination Letter, and any other similar relevant information.

20. Property used for Senior Citizens' Residences.

If the purpose of the property is to provide a place of residence for senior citizens, submit all information required by section 5701.13 of the Ohio Revised Code.

The Tax Equalization Division may set a hearing on this application. If there is a hearing, the applicant must present a witness who can accurately describe the use of the property in question. At least ten (10) days' notice will be given to the applicant concerning the time and place of any hearing.

I declare under penalty of perjury that I have examined this application and, to the best of my knowledge and belief, it is true, correct, and complete.

Applicant or Representative Waymon Malone Jr
signature

Waymon Malone, Jr.
print name and title

3931 Sunbury Road, Columbus, Ohio 43219
address

Columbus Ohio 43219
city state zip

(614) 337-8783 (614) 471-7908
phone number (include area code)

Date February 18, 1997

COUNTY AUDITOR'S FINDING

	LAND	BUILDING	TOTAL
Taxable Value in Year of Application 19 <u>97</u>	\$ _____	\$ _____	\$ _____
Taxable Value in Prior Year 19 <u>96</u>	\$ <u>49840</u>	\$ <u>44660</u>	\$ <u>94500</u>

This application covers property that is:

Currently or Previously Exempt

New Construction on Previously Exempted Parcel

Currently or Previously on CAUV

Auditor's Recommendation:

Grant

Partial Grant

Deny

None

COMMENTS:

2/18/97
Date

[Signature]
JOSEPH W. TESTA COUNTY AUDITOR
County Auditor

Forward two (2) copies of the completed application to the Ohio Department of Taxation, Tax Equalization Division, P.O. Box 530, Columbus, OH 43266-0030.

TREASURER'S CERTIFICATE

If the Treasurer's Certificate is not properly filled out and signed, the Tax Commissioner will have no jurisdiction to act on the application, and it will be returned to the Treasurer's Office.

(Notice to Treasurer: The first paragraph of this certificate must ALWAYS be complete).

I hereby certify that ALL TAXES, SPECIAL ASSESSMENTS, PENALTIES AND INTEREST levied and assessed against the above described property have been paid in full to and including the full tax year 19 93.

I further certify that the only UNPAID TAXES, SPECIAL ASSESSMENTS, PENALTIES AND INTEREST which are a lien and unpaid on this property are as follows:

TAX YEAR	TAXES (Including penalties and interest)	SPECIAL ASSESSMENTS (Including penalties and interest)
19 <u>94-95</u>	\$ <u>8654.89</u>	\$ <u>695.98</u>
19 _____	\$ _____	\$ _____
19 _____	\$ _____	\$ _____

If additional years are unpaid, please list on an attached sheet.

2-20-97
Date

[Signature]
County Treasurer

TAX AMOUNT IS SUBJECT TO CHANGE DUE TO BIENNIAL INTEREST CHARGE. AMOUNT SHOWN IS OWING AS OF 8-12-97
 SA's current as of 8-12-97
 DATE 2-20-97

taxes have been paid through and including tax year 1993







Clarence E. Mingo II

Auditor, Franklin County, Ohio

Geographic Information System

PID: 010-088663
 CHRIST CATHEDRAL CHURCH
 3350 ALLEGHENY AVE, COLUMBUS OH 43209

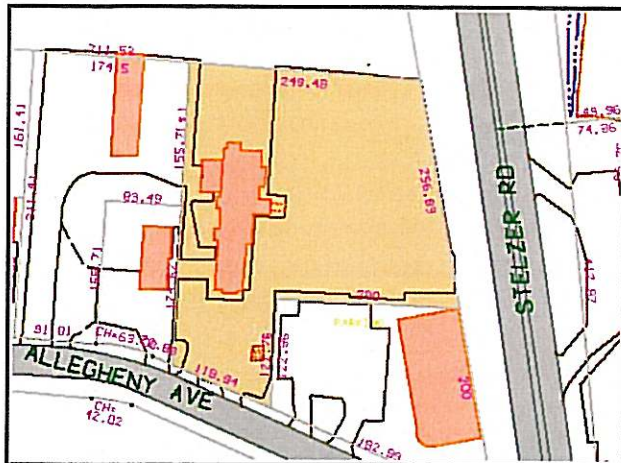


Image Date: 06/29/2011 05:46:41



010-088663-00 08/27/2010

Image Date: Apr 22 2011 9:34AM

Owner Name CHRIST CATHEDRAL CHURCH
 C O O L J C
Site Address 03350 ALLEGHENY AV
Mall Address CHRIST CATHEDRAL CHURCH
 3931 SUNBURY RD
 COLUMBUS OH 43219
Tax District CITY OF COLUMBUS
Description JAMES RD
 R21 T12 S5-6 1/2
 1.868 ACRES

Transfer Date 06/16/2008
Sale Amount \$0
Year Built 1961
Auditor's Map O101A 009.00
Neighborhood 06700
School Name COLUMBUS CSD
Annual Taxes \$0.00

Auditor's Appraised Values

	Taxable	Exempt	Other Exempt
Land	\$134,600	\$0	\$0
Building	\$253,900	\$0	\$0
Total	\$388,500	\$0	\$0

Accessed Acreage 1.868
Landuse 685 - CHURCHES, PUBLIC WORSHIP
CAUV \$0
Homestead NO
Property Class EXEMPT

Building Information

Rooms	0	Baths	0
Bedrooms	0	Half Baths	0

Number of Cards 1
Square Feet 0
Air Cond. 0
Fireplaces 0
Stories 0

Disclaimer

The information on this web site is prepared for the real property inventory within this county. Users of this data are notified that the public primary information source should be consulted for verification of the information contained on this site. The county and vendors assume no legal responsibilities for the information contained on this site. Please notify the Franklin County Auditor's Real Estate Division of any discrepancies.