

FREEDOM FROM RELIGION *foundation*

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

August 1, 2011

SENT VIA MAIL & EMAIL

clarencemingo@franklincountyohio.gov

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

Re: Nonexemptions of Church Properties

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 purposes. 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.

We recently contacted you regarding split-listing the commercial billboard owned by Christ Cathedral Church, and we thank you for putting the billboard back on the tax rolls. During the course of our investigation, we discovered that the church owns an adjacent property on 407 Stelzer Road (Parcel ID 010-004740) (purchased at \$550,000) which is also split-listed. According to Franklin County auditor records, only a small portion of the building is nonexempt. Form DTE 23, filed in 2007, states that the nonexempt property was rented out by a dentist who was a tenant of the building prior to the church acquiring it, and was on a "month to month" lease. The Senior Pastor of Christ Cathedral Church noted in DTE form 23 that the remaining space of the property would be "utilized by the church for Bible Classes, auxiliary meetings, support groups, minister training classes, and storage of church equipment and supplies. Pastor's office and church administration offices will be moved into the facility by Summer 2007." Please note the attached copy of DTE form 23.

However, it appears that the building is primarily used by several businesses. One of them is a daycare center, Teach and Learn Child Care, which is not split-listed on the DTE form 23. According to the Ohio Department of Job and Family Services, the capacity for Teach and Learn is 94 children. The current enrollment as of 5/11/11 was 62 children, including 30 toddlers (see enclosure). Images of signs of Teach and Learn on the property are enclosed.

Additionally, it seems that other businesses are operating from the building. AMC Realty and AMC Transport, both of which have a listed address of 407 Stelzer Road, are headed by Anthony Malone, who we believe is related to Waymon Malone Jr., Senior Pastor of Christ Cathedral Church (located at 3350 Allegheny Avenue). Please see the screenshots of AMC Realty and AMC Transport web information enclosed.

There also appears to be another daycare center, A Colorful World Learning Center, operating within Christ Cathedral Church. Enclosed are screenshot images of the websites for both daycare centers.

We request that you investigate the church's use of these properties, as we believe that large portions do not fall within the religious tax exemption statute under Ohio Rev. Code § 5709.07. If they do not qualify, we further request that the split-listing process for both Christ Cathedral Church and the adjacent property take place, again under 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). Given the purposes of the daycare centers and the non-worship activities the church has used the properties for, we believe that split-listing applies in both cases, since "statutes granting exemptions are strictly construed." *Seven Hills Schools v. Kinney*, 28 Ohio St.3d 186 (Ohio 1986); *see generally Greater Life Assembly v. Zaino*, BTA 2002-A-878 (1-10-03) (holding that Tax Commissioner's assessments are presumptively valid and pastor of church could not overcome presumption when church property was used for camp-related activities, including worship, songs, teaching, and pastoral counseling).

We also request that the Church pay the appropriate amount of current and back taxes owed for both properties. We would appreciate hearing from you at your earliest convenience.

Very truly,



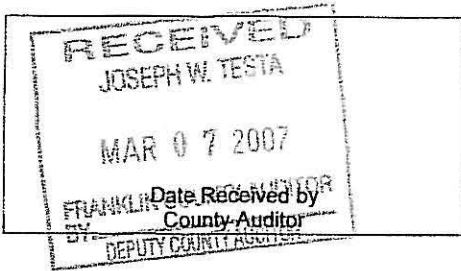
Annie Laurie Gaylor
Co-President

ALG:ask

Enclosures

Application for Real Property Tax Exemption and Remission

Franklin
County Name



Date Received by
DTE

OFFICE USE ONLY
07-36
County Application Number
DTE Application Number

General Instructions

- + Submit three (3) copies of this application to the auditor's office in the county where the property is located. (Make a copy for your records.) Applications should not be filed until the year following acquisition of the property. 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 (page 3) and the Treasurer's Certificate (page 4) of this application must be completed. Ask your county auditor for the procedure to follow to obtain the Treasurer's Certificate. When presented with this application, the county treasurer should promptly complete the certificate and return the application to you so it may be filed with the county auditor. The county treasurer should make certain the treasurer's certificate is complete and accurately reflects the payment status of taxes, special assessments penalties, and interest, by tax year. Obtain a copy of the property record card from the county auditor and enclose it with this application. It is the applicant's responsibility to make sure the information supplied by the county auditor and county treasurer is complete and accurate.
- + Answer all questions on the form. 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. This application must be signed by the property owner or the property owner's representative.

Please Type or Print Clearly

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

2007

Applicant Name:	Christ Cathedral Church C.O.O.L.J.C.		
	name		
Notices concerning this application should be sent to:	Waymon Malone, Jr., Sr. Pastor		
	name (if different from Applicant)		
	3931 Sunbury Road		
	address		
	Columbus	OH	43219
	city	state	Zip
			614-337-8783
			telephone number

1. Parcel number(s): a) 010-004740
(If more than 4, continue on an attached sheet.) All parcels must be in the same school district. b) _____
c) _____
d) _____
2. School district where located: City of Columbus
3. Total size of parcel(s): less than ONE acre one acre or MORE number of acres: _____
4. Street address or location of property: 407 Stelzer Road

5. a) Title to this property is in the name of: Christ Cathedral Church C.O.O.L.J.C.
b) Address of owner: c/o Waymon Malone, Sr. Pastor- 3931 Sunbury Road Columbus, OH 43219
6. If title holder is different from the applicant, please explain: Holder is a church and the applicant is the Sr. Pastor of the church. Application is approved by the financial committee and the applicant is the representative.
7. Title holder is: a nonprofit corporation an unincorporated association/organization
(check one) an individual other _____
8. Exact date title was acquired: 11/27/06 9. Title was acquired from: James Road Medical Center
Please attach copy of the deed.
10. Does the applicant have a lease or land contract for this property? yes no
If yes, please attach a copy.
11. Amount paid by title holder for the property: \$550,000.00
12. Exact date the exempt use began: 11-27-2006
13. Under what section(s) of the Ohio Revised Code is exemption sought?
R.C. 5709.07 R.C. _____ R.C. _____
14. How is this property 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.
1,000 sq ft is currently being rented by a dental office. The tenant was there previous to the purchase of the property and remains on a month to month lease. The remainder of the space is being utilized by the church for Bible Classes, auxiliary meetings, support groups, minister training classes, and storage of church equipment and supplies. Pastor's office and church administration offices will be moved into the facility by Summer 2007.
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.** As stated the Dentist office is the only tenant and rent is received for 1,000 sq ft
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 (if any) 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. Dentist office.
18. Does the applicant own property in this county which is already exempt from taxation? yes no
19. Property used for **Charitable Purposes**.
Please provide Articles of Incorporation, Constitution or By-Laws, IRS Determination Letter, and any other similar relevant information. 3350 Allegheny Avenue
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 Ohio Department of Taxation 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. A notice of at least ten (10) days 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. Pastor
signature
Waymon Malone, Jr., Sr. Pastor
print name and title

3931 Sunbury Road
address
Columbus OH 43219
city state Zip
614-337-8783 or 614-237-9495
telephone number date

County Auditor's Finding

	Land	Building	Total
010-4740 Taxable Value in Year of Application 07 (Tax Year)	35390	209620	245010
Taxable Value in Prior Year 06 (Tax Year)	35390	209620	245010

This application covers property that is (check all that apply):

- Currently exempt*
 New Construction on previously exempted parcel
 Currently on CAUV
 Previously exempt
 Previously on CAUV

Auditor's Recommendation:
 Grant
 Partial Grant
 Deny
 None

Comments:

JOSEPH W. TESTA COUNTY AUDITOR

County Auditor (signature)

JAS

3-7-07

date

Forward two (2) copies of the completed application to the Ohio Department of Taxation, Equalization Division, P.O. Box 530, Columbus OH 43216-0530.

*If the property or any portion of the property is currently exempt, please indicate the type of exemption, the portion of property exempted, and the tax years to which the current exemption applies.

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 subject to dismissal.

(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 tax year 2006. The most recent year for which taxes and special assessments have been charged is tax year 2006. B

I further certify that the only UNPAID TAXES, SPECIAL ASSESSMENTS, PENALTIES AND INTEREST which have been charged against this property are as follows:

Parcel Number	Tax Year	Taxes (including penalties and interest)	Special Assessments (including penalties and interest)

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

Have Tax Certificates been sold under R.C. 5721.32 or 5721.33 for any of the property subject to this application?

yes no

Are any unpaid taxes listed on this certificate subject to a valid delinquent tax contract under R.C. 323.31(A)?

yes no

If yes, list tax years: _____

Comments:

EDWARD LEONARD, COUNTY TREASURER

Edward Leonard

County Treasurer (signature)

3-9-07

Date

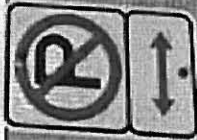
teach and learn, 407 stelzer road, columbus ohio



Medical Center

TEACH & LEARN
CHILD CARE

614-237-4696





614-246-5011

Home

Property Buyer Services

Property Seller Services

Contact

Let The Malone Team Sell You Your Next Dream

Columbus, OH Realtors & Mortgage Loans

AMC Realty

AMC Realty of Columbus, OH offers many services under one roof for those looking to buy or sell property. We can help you with mortgage financing, whether you're looking for an FHA loan or conventional financing. We also list homes, commercial real estate and vacant lots for sale.

Put AMC Realty To Work For You, Whether You Need:

- Property buyer services - from loans to closing cost estimates
- Property seller services - including free market analysis and MLS

Combined, our realtors have over 20 years of experience, and we've been servicing mortgages for over 17 years. We are members of a number of associations of realtors, including the Columbus Board Of Realtors.

Contact **AMC Realty** today at **614-246-5011** to schedule an appointment with a realtor.



614-246-5011

407 Stezer Rd., Columbus, OH 43219

www.AMCRealtyColumbus.com

yellowbook.com

Ask Us About Our Property Management Services

BUSINESS FILINGS

- General Information
- Business Search
- UCC Search
- Trade Mark / Service Mark Search
- Prepayment Accounts

Name _____
 Name - Exact _____
 Search _____
 Contact Name _____
 Firms Name _____
 Name _____

Corporation Details

Corporation Details	
Entity Number	1944273
Business Name	AMC TRANSPORT LLC
Filing Type	DOMESTIC LIMITED LIABILITY COMPANY
Status	Active
Original Filing Date	06/16/2010
Expiry Date	
Location:	County: _____ State: _____

Agent / Registrant Information	
ANTHONY MALONE 407 STELZER ROAD COLUMBUS, OH 43219 Effective Date: 06/16/2010 Contact Status: Active	

Incorporator Information	
ANTHONY MALONE	

Filing Information		
Filing Type	ARTICLES OF ORGNZTN/DOM. PROFIT LIM.LIAB. CO.	Document Number/Image
Date of Filing	06/16/2010	201016800800

HOME

ABOUT US

OUR PROGRAMS

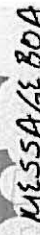
DIRECTIONS

ENROLLMENT

CONTACT US

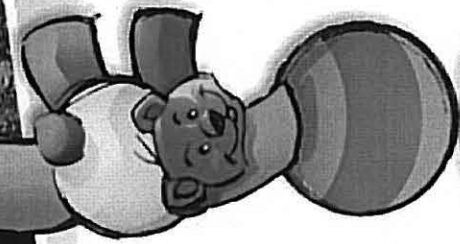
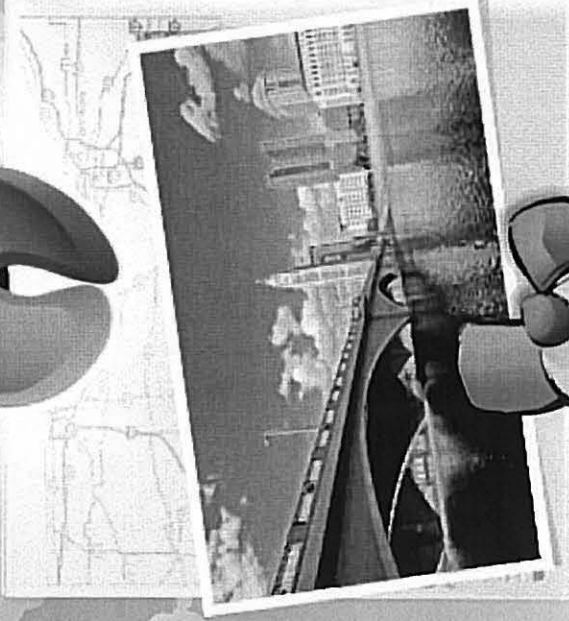
EMPLOYMENT

MESSAGE BOA



A Colorful World

LEARNING CENTER



MAP AND DIRECTIONS

Map interface showing the location of "A Colorful World Learning Center" at the intersection of Stelzer Rd and E 5th Ave. The map includes a toolbar with navigation and zoom controls, a legend for map styles (Normal, Satellite, Hybrid, Physical), and a "POWERED BY Google" logo.

Map data ©2011 Google - Terms of Use

TEACH & LEARN CHILD CARE

Building a foundation for a brighter future

Home

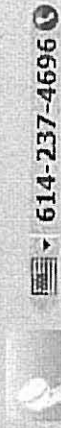
About Us

Contact

614-237-4696



Contact Information



act Teach and Learn Child Care
/ at 614-237-4696 for all of
Columbus, OH day care needs.

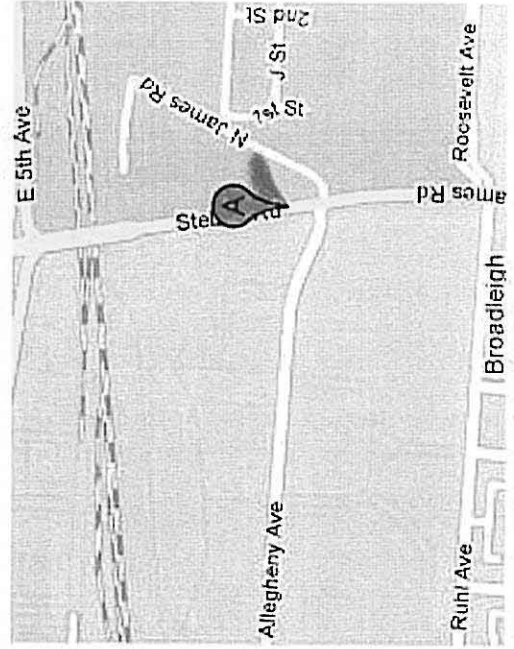
atch Video Now



Learn More About Teach and Learn
Child Care:

Day care and Preschool:

- Ages 6 weeks through preschool
- Title XX (20) / Private pay accepted
- Security monitoring of classrooms
- Transportation provided
- Meals and snack provided
- 2nd shift availability
- Creative curriculum program
- Age appropriate activities



Teach and Learn Child Care

407 Stelzer Rd