

# FREEDOM FROM RELIGION *foundation*

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

November 9, 2011

SENT VIA EMAIL  
(mkurth@cityofmadison.com)

Mr. Mike Kurth  
Madison Assessor's Office  
210 Martin Luther King, Jr. Blvd., Rm 101  
Madison, WI 53703

Re: Exempt Classification of Parcel No. 0709-213-1717-3

Dear Mr. Kurth:

I am writing on behalf of Madison members of the Freedom From Religion Foundation to request that you investigate a local church that appears to have paid no taxes on property that is vacant.

We understand that the Mount Olive Evangelical Lutheran Church property located at 4018 Mineral Point Road has been vacant and has been up for sale or lease since January of 2009. The Wisconsin State Journal reported on the use of the church property in an October 30, 2011 article discussing it is an option for the proposed Madison Preparatory Academy. The attached listing shows that the property is for sale for \$1,450,000.

City records have the property listed as being exempt under the "religious" designation but list the property use as "vacant." City records show that no property taxes have been paid.

We request that you place this property back on the tax rolls and ensure that the appropriate taxes due are paid. Madison taxpayers should not have to bear the burden of increased taxes when a church abuses its tax-exempt status. If a church moves to a new location and holds vacant property that is not being used for exempt purposes, then it must pay its fair share. Please notify us about what actions you are taking to address this.

Sincerely,

Patrick Elliott  
Staff Attorney