



## **FACT SHEET**

### **Church of God in Northern Ohio v. Wilkins**

#### ***ABOUT Church of God in Northern Ohio v. Wilkins***

The Church of God in Northern Ohio built a 12,000-square-foot office building in Bath Township in 2002 to house the regional administrative offices for the regional bishop and his staff. The property is used exclusively in furtherance of the organization's charitable purpose of promoting the cause of the Christian religion:

- Pastors and ministry leaders are trained, educated, and credentialed.
- Missionary and evangelistic programs are developed, planned, and implemented.
- Christian education programs for children and youth are developed and produced.
- Ministry training seminars are regularly conducted on the premises.
- Recordings of these programs and seminars are copied and distributed free of charge.
- Community outreach programs such as the "Backpack to School" program are coordinated and organized.
- Strategic plans for new church locations or missionary sites are made.
- The bishop, his board of directors, and their staff provide for the "spiritual well being, growth, and oversight" of the pastors, churches, and members within their jurisdiction.

The church applied for real estate tax exemption under a state statute that authorizes exemption for property owned by charitable institutions that is used exclusively in furtherance of the organization's non-profit charitable purposes. The tax commissioner denied the request, and the Board of Tax Appeals affirmed the denial.

#### ***CURRENT STATUS OF Church of God in Northern Ohio v. Wilkins AS OF 8/24/09***

The case is currently on appeal to the Ohio Supreme Court, which has ruled in the past that the administrative offices for charitable institutions like the Girls Scouts and the Visiting Nurses are exempt from real estate taxation. ADF-allied attorney David Kennedy will argue that the church should not be treated differently than other charitable organizations when he attends a hearing on behalf of the church before a master commissioner of the high court on Aug. 25.

#### ***FOCUS OF HEARING – WHAT IS AT STAKE?***

Religious institutions should not be taxed differently than other charitable organizations, such as the Girl Scouts and the Visiting Nurses. The outcome of this case will determine whether a tax board will be allowed to pick and choose which charities qualify for exemption and which ones don't and whether the board is at liberty to ignore the plain reading of a tax exemption statute in disregard of what the state's highest court has determined.

#### ***CONTACT***

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#### ***ABOUT ADF***

ADF is a legal alliance of Christian attorneys and like-minded organizations defending the right of people to freely live out their faith. Launched in 1994, ADF employs a unique combination of [strategy, training, funding, and litigation](#) to protect and preserve religious liberty, the sanctity of life, marriage, and the family.

#### ***ABOUT David R. Kennedy***

Attorney David R. Kennedy graduated from the University of Akron School of Law in 1986 and started into private practice in 1989. David now serves as president and sole shareholder of the law firm Kennedy & Associates, Co., LPA, in Norton, Ohio. He focuses his practice on helping his clients organize and simplify their estate plan. He has also served clients in the areas of probate litigation, estate and income taxes, real estate, and general business. David attended the ADF National Litigation Academy in 1998. He currently resides with his family in Wadsworth, Ohio.