



# Design For Ministry™

## Depth Perception

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### Non-profits and property taxes

With the advent of mega-churches and ever larger campuses for private schools and retirement communities, there is a growing call to reconsider property-tax exemptions. For instance, a 5 June 2002 Wall Street Journal letter to the editor stated:

*"Many cities have churches with monstrous 5,000 member congregations that pay no property taxes, 'consume' 10-plus acres of residential land (with valuations of \$50 sq. ft. that someone else must pay) and offer health clubs, schools, travel clubs, summer camps and a raft of other services that limbo under the tax bar."*

Never mind that a 5,000 member congregation on 10 acres is a more efficient use of land than the average North American congregation of less than 100 people on less than an acre. Never mind that these facilities make services available many congregants would otherwise not have. Never mind that from these congregations come community-based and community-building services that provide benefits offsetting the tax exemption. Those concerns don't matter as this is not an argument from logic and should not be engaged solely in a legal or political environment. It is more a matter of relationship.

Truthfully, many congregations emphasize facilities more than ministry. They prioritize getting income more than describing distribution of giving and result achieved. And too often, a relationship with zoning boards, city councils and construction firms is mutually hostile.

Telling the story of a congregation's ministry (narrative spending) increasingly applies to both congregation and community. How do the café, the beauty shop, the nursery school and the travel agency provide services that continue the non-profit activities of the congregation? Tell the story. How does the large campus in one part of town that has no need for a food bank, contribute to the church in another part of town that does? Tell the story. And don't just tell it to the congregation. Tell the neighborhood and larger community too. The more visible a congregation, the more important this story-telling becomes.

Right now we are more in danger of whining that our exemptions are threatened than we are of over-celebrating our positive contributions to healthy communities. The sooner we take the high road, the sooner this will all be moot. If we don't, look for increasing threats on tax-exemption for congregations and non-profits.

-mark

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