



MASSACHUSETTS COUNCIL of CHURCHES

Thursday March 23, 2017

Dear Church,

We write to share with you some good news. As you may remember, in April 2016 with the pro bono legal counsel of [Heidi Nadel of Cross Nadel](#), the Massachusetts Council of Churches gathered amici curiae to present [our deep concerns in a case about the government's attempt to divide up houses of worship into religious and non-religious slices for the purposes of taxation](#). Over many long hours last year, we solicited, transcribed, edited, and presented your stories to explain precisely the diverse ways houses of worship configure our communities.

The Massachusetts Council of Churches exists to make the vibrant Church visible. We have represented you in court so that you church can fully live out your calling in your community. Your continued financial support of the [Massachusetts Council of Churches](#) makes this representation possible.

On Wednesday March 22, 2017, the Massachusetts Supreme Judicial Court ruled in the appeal of the Shrine of Our Lady of La Salette INC vs. Board of Assessors of Attleboro. We are encouraged by the overall scope of the SJC's ruling. As the court wrote, "The crux of the appeal is the scope of this exemption" in Massachusetts General Laws c.59 §5, Clause Eleventh which exempts "houses of religious worship" from property tax.

Ruling for the Shrine, the [SJC ruling](#) confirmed that indeed buildings like the Shrine's Welcome Center and Maintenance Building are used for "purposes connected with" "religious worship or instruction" and therefore are not taxable. The court wrote, "The fact that money earned from the cafeteria, bistro, and gift shop may help pay for the Shrine's expenses does not remove them from the realm of religious worship and instruction; even a church cannot live on prayer alone." (14)

The court wrote: "In interpreting the scope of Clause Eleventh, we recognize that a house of religious worship is more than the chapel used for prayer and the classrooms used for religious instruction." (11) We are grateful for the court's sensitivity to the many and various ways the diverse religious communities of the Commonwealth configure our houses of worship, an argument we forwarded in our amicus brief.

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New England Conference

As we wrote in April 2016: “Defining “houses of religious worship” to include only those “structures” that a local assessor may understand to be “traditionally” associated with religious organizations opens the door to favoritism and marginalization.”

Ruling against the Shrine, The SJC affirmed the tax assessor’s judgment that a safe house and wildlife sanctuary leased to separate nonprofits were taxable. The safe house and the wild life sanctuary may have qualified for taxation exemption under the “charitable” Clause Third. *This serves as an important reminder to religious institutions that lease to separate non-profits to make sure that their legal responsibilities are filed and in order.*

The First Amendment and the Massachusetts Constitution safeguards that the church, synagogue, mosque, gurdwara or shrine (not the government) determines their religious practices for themselves. Massachusetts General Laws Chapter 59, Section 5, Clause Eleventh ensures that “religious houses of worship” used for “religious worship or instruction” are exempt from taxation for exactly this reason; As Americans & citizens of the Commonwealth, we affirm religious autonomy and the uncompromising principle of free exercise of religion. Local tax assessors must not become the arbiters of what counts as religious worship and what does not. We are pleased with the SJC’s ruling against the taxation board, which “defined far too narrowly the scope of the religious exemption.”

We are grateful for all the Amici Curiae in support of the Appellant, Our Lady of LaSalette

- Massachusetts Council of Churches
- Council on American Islamic Relations- Massachusetts
- Emmanuel Gospel Center
- Episcopal Diocese of Massachusetts
- Episcopal Diocese of Western Massachusetts
- Islamic Society of Boston Cultural Center
- Massachusetts Conference of the United Church of Christ
- New England Conference of the United Methodist Church
- New England Region of the Unitarian Universalist Association
- New England Synod of the Evangelical Lutheran Church in America
- Our Lady of Fatima Shrine, Holliston, Massachusetts
- United Synagogue of Conservative Judaism

In a separate Amicus Brief in support of the Appellant, Our Lady of LaSalette

- Roman Catholic Archdiocese of Boston
- Roman Catholic Diocese of Fall River
- Roman Catholic Diocese of Springfield
- Roman Catholic Diocese of Worcester

In hope,

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