



THE ATTORNEY GENERAL OF TEXAS

AUSTIN 11, TEXAS

WILL WILSON
ATTORNEY GENERAL

September 19, 1960

Honorable Bruce Allen
County Attorney
Ellis County
Waxahachie, Texas

Opinion No. WW-939

Re: Whether property consisting of two lots, an office building, furniture, fixtures, and equipment belonging to the Herald of Healing is exempt from State and County taxes.

Dear Mr. Allen:

We quote the following from your letter requesting our opinion on the referenced subject:

"I have been informed that the charter of Herald of Healing was filed in the office of the Secretary of State on February 20, 1960, No. 10883, and states its purpose as follows:

"The purpose for which the operation is formed is educational, charitable, missionary and evangelical in its undertaking for the betterment of mankind. We propose to proclaim the Gospel of Jesus Christ to mankind and to seek to convert those who have fallen in sin and to acquire by lease or purchase or otherwise, real and/or personal property, for its use in this work."

"This charter also states that the corporation 'hereby associate ourselves together voluntarily for the purpose of forming a private corporation, not for profit, but for the purpose of benevolence in educational, charitable and missionary and evangelical work.'

"I am also informed that this corporation is placed on the exempt ledger of the Secretary of State. There is no capital stock nor any shares in this corporation.

"This corporation owns two lots in the City of Waxahachie upon which is located an office building containing office furniture, fixtures

and equipment. It is my understanding that this building was used as an office building by the late Reverend Jack Coe before his death. It contained his recording studio, private office, bedroom and bath upstairs. Downstairs, were the offices of the business manager, accountant, secretaries, typists, receptionists, automatic mailing machine, automatic addressographing machine, rest rooms and snack bar. I am also informed that the Church, Dallas Revival Center, is located at 2127 South Corinth Road, Dallas, Texas.

"The Herald of Healing is claiming the exemption under the provisions of Art. 7150 Vernon's Civil Statutes because it says 'the Herald of Healing is a religious church organized under the religious and non-profit provisions of the Texas Law and has been approved by the Federal Government as a tax exempt organization. All of the property as owned by the Herald of Healing is located in a building that has been used as office purposes of the church and is now being used as a storage place. It is not rented and is non-revenue bearing.'

"Please advise if this property is subject to State and County taxes."

It is our opinion that the described property is not entitled to exemption from State and County taxes.

Exemptions of property from taxation must be explicitly provided by the Texas Constitution or by statutory provision within Constitutional limits. Otherwise it is subject to taxation under the mandate of Art. 8, Sec. 1 of the Constitution. See W. V. Geppert, A Discussion of Tax Exempt Property in the State of Texas, Baylor Law Rev. Vol. XI, 133 (Spring, 1959).

Pursuant to the authority granted by Art. 8, Sec. 2 of the Constitution, certain statutory exemptions were provided religious societies by Art. 7150, sec. 1, R.C.S., as follows:

"The following property shall be exempt from taxation, to wit:

"1. . . . actual places of religious worship, also any property owned by a church or by a strictly religious society, for the exclusive use as a dwelling place for the ministers of such church or religious society, the books and furniture therein and the grounds attached to such buildings necessary for the proper occupancy, use and enjoyment of the same, and which yields no revenue whatever to such church or religious society; provided that such exemption as to the dwelling place for the ministers shall not extend to more property than is reasonably necessary for a dwelling place and in no event more than one acre of land."

Art. 7150b, R.C.S., provides as follows:

"There is hereby exempted from taxation any property owned exclusively and in fee by a church for the exclusive use as a dwelling place for the ministry of such church and which property yields no revenue whatever to such church; provided that such exemption shall not extend to more property than is reasonably necessary for a dwelling place and in no event to more than one acre of land. Acts 1931, 42nd Leg., p. 67, ch. 44 § 1."

According to the facts stated in your letter, the property under discussion is not used as an actual place of religious worship. The church, in fact, is located in another city. It is likewise apparent that the building certainly is not exclusively used as a dwelling place for the ministry of the church.

In Attorney General's Opinion No. MS-190 it was held that a house and lot used for the printing and dissemination of religious matters was not entitled to exemption from taxation. That opinion quoted the following language from City of San Antonio v. Young Men's Christian Assn., 285 S.W. 844 (Tex.Civ.App. 1926, err.ref.):

"The Constitution does not permit the exemption for 'furthering religious work,' but only to 'actual places of religious worship.' . . ."

An application of the cited Constitutional provisions, statutory language, and interpretations can lead only to the result that the subject property is not exempt from taxation.

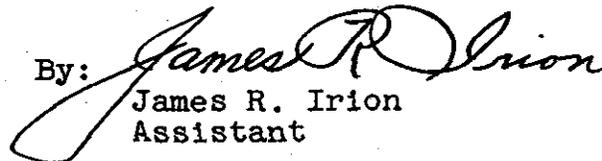
S U M M A R Y

Property consisting of two lots and an office building containing furniture, fixtures, and equipment, belonging to the Herald of Healing, is not entitled to exemption from State and County taxes.

Yours very truly,

WILL WILSON
Attorney General of Texas

By:


James R. Irion
Assistant

JRI:cm

APPROVED:

OPINION COMMITTEE:
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Houghton Brownlee
James Farris
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REVIEWED FOR THE ATTORNEY GENERAL
By: Leonard Passmore