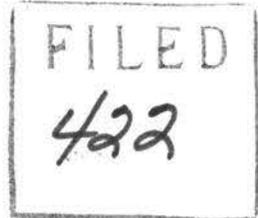


October 12, 1971

OPINION LETTER NO. 422
Answer by letter-Wieler



Honorable John J. Johnson
Senator, District 15
11001 Patrina Court
St. Louis, Missouri 63126

Dear Senator Johnson:

This is in response to your request for an opinion as to the status of a parsonage of a church located 3.8 miles away from the church with respect to the payment of real estate tax. Also, you ask whether a real estate tax exemption can be prorated within a calendar year. It is our understanding that this request is based upon the following facts:

"South Side Assembly of God, 2312 Lemay Ferry Road, St. Louis County, Missouri, 63125, filed a petition for exemption from real estate tax on its parsonage, located at 5300 Kings Park Drive, St. Louis, Missouri 63129, before the Board of Equalization in St. Louis County, Missouri. The Church was informed by the secretary of the Board that as a matter of practice, the Board is refusing exemption on any parsonage located any distance away from the Church (this parsonage is 3.8 miles from the Church which was the closest suitable residence found, the prior exempt parsonage was 4.7 miles from the Church). In addition, since the parsonage was purchased on March 6, 1971, the secretary indicated the matter could not be considered until after January 1, 1972, because the Board could not prorate an exemption for part of a year.

Honorable John J. Johnson

"South Side Assembly of God is a pro forma charitable corporation. The activities taking place at the parsonage are: 1) Residence for Pastor and family, 2) Monthly and special Board meetings for the Directors, 3) Domestic and youth counseling, 4) Guest quarters for visiting Ministers, 5) Marriage performed, 6) Committee meetings, 7) Prayer cells, 8) Youth functions, 9) Study (sermon preparation), and 10) Practice musical arrangements."

In response to your first question, enclosed are two former opinions of this office, Opinion No. 39 issued May 4, 1945, to the Honorable Lane B. Henderson, and Opinion No. 35 issued April 29, 1957, to the Honorable Thomas D. Graham (copies enclosed), which we feel are dispositive of the issue raised. As you will note, the true test for determining exempt status is whether or not the property is used exclusively for religious purposes. The case law cited in our former opinions states that parsonages actually in use by the pastor or church members, and not rented to private individuals, meet this test. The uses for which the parsonage in question is utilized, as outlined in your letter, would certainly entitle the church to claim exempt status for such property.

In our opinion, the distance involved between the parsonage and the church (3.8 miles) is not relevant to the question as to whether such parsonage should be granted exempt status for real estate tax. The test involved here is usage, not location.

With respect to your second question, enclosed is a copy of Opinion No. 66 issued May 31, 1950, to the Honorable O. R. Newcomer which states that real estate acquired by a tax exempt organization after the assessment date remains subject to a lien for taxes for the year in which it was acquired by the tax exempt organization. Inasmuch as the property in question was purchased on March 6, 1971, following the assessment date on January 1, 1971, it is our opinion that the principle set forth in Opinion No. 66 is applicable.

Yours very truly,

JOHN C. DANFORTH
Attorney General

Enclosures: Op. No. 39
5-4-43, Henderson

Op. No. 35
4-29-57, Graham

Op. No. 66
5-31-50, Newcomer