



STATE OF TENNESSEE
STATE BOARD OF EQUALIZATION

9th FLOOR, W.R. SNODGRASS TN TOWER
312 ROSA L. PARKS AVENUE
NASHVILLE, TENNESSEE 37243-1102
PHONE (615) 401-7883
EMAIL: emily.bennett@cot.tn.gov

April 1, 2013

Mr. R. Wayne Peters
Int'l Congress of Churches and Ministers
320 McCallie Avenue
Chattanooga, TN 37402

Re: Initial Determination - Exemption Application(s) – Property identified as Control Map 148K, Group A, Parcel 2.11 and owned by Int'l Congress of Churches and Ministers in Hamilton County (ER# 67588)

Dear Mr. Peters:

This is to inform you that your application for property tax exemption is denied due to non-qualification. I reviewed the applicant's website and it appears that the organization's primary purpose is to offer tax and legal consulting services to religious organizations for a fee. While these services are worthwhile, the fact that they are provided to religious organizations does not in and of itself make the applicant a religious institution. Even if the applicant was a qualifying religious institution within the meaning of Tennessee Code Annotated § 67-5-212, the services provided are not religious in nature and the property is not being used for a religious purpose. Furthermore, the organization submitted a prior application for property tax exemption under its old name "Church Management & Tax Conference" and the exemption designee denied that application for the same reasons stated above.

The applicant or the county assessor may appeal this determination by filing an appeal form approved by the Board, along with the appropriate fee, within *90 days from the date of this letter*. We will provide you the form and fee schedule upon request or you may download them from the Board's website at <http://www.comptroller.tn.gov/sboe/sbexempt.asp>. **Be sure to include our file reference number(s) [ER# 67588] with any communication regarding the property or properties.**

Sincerely,

Emily Bennett

Emily Bennett
Staff Attorney

cc: Hamilton County Assessor of Property
Hamilton County Trustee

Enclosure