
TAX - OHIO

Christian Voice of Cent. Ohio v. Testa

Supreme Court of Ohio - April 14, 2016 - N.E.3d - 2016 WL 1459544 - 2016 -Ohio- 1527

Nonprofit corporation that operated radio station broadcasting religious programming sought review of the tax commissioner's denial of a real-property tax exemption for houses used exclusively for public worship.

The Board of Tax Appeals affirmed. Corporation appealed.

The Supreme Court of Ohio held that corporation's property was exempt under the public-worship exemption.

Nonprofit corporation's appeal of denial of the public-worship property tax exemption for its property that was used to operate a Christian radio station presented a question of law, and Supreme Court's review was not deferential but de novo, where the parties' dispute concerned not the underlying facts but whether those undisputed facts indicated that the property and attendant lands were a house used exclusively for public worship and thus entitled to the exemption.

Primary use of nonprofit corporation's property, including a radio station that broadcast religious programming, was for public worship, and therefore the property qualified for exemption for houses used exclusively for public worship, where corporation conducted religious activities through its broadcasts and on its premises, the majority of broadcasts were devoted to contemporary Christian music, corporation employed a full-time minister who led a weekly Bible study and gathered on a regular basis with other staff members in the on-site chapel to pray for intentions submitted by listeners, and corporation was active in community performing charitable acts.

Statute defining a church for purposes of real-property tax exemption does not require a congregation or worship activity; instead, its concern is whether the organization has a primarily religious purpose and is not for profit.

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