

Good afternoon, Your Honor and Counsel. My name is Martin Jones, and I am here this afternoon in my capacity as the Pastor/Trustee of the Trinity Springs Baptist Church of Trinity Springs, Indiana (Martin County) pursuant to a Declaration of Trust that was duly executed with a Congregational Resolution of the members of the Trinity Springs Baptist Church on May 31, 2006.
(Exhibit “A”)

The subject property herein has a 157 year history as a church. Until this fiasco, it has always been non-taxable as provided under the 1st Amendment of the United States Constitution and the State of Indiana Constitution and Bill of Rights. Suddenly, this property has to have a redetermination of its non-taxable status. The question existing here is...why? Better yet, the question is who, and for what purpose?

OVERVIEW OF THE CASE:

* 1856 subject property built and used exclusively for a Church, and has remained as such until the date of this hearing;

* 2006 Trinity Springs Baptist Church executed a Declaration of Trust, together with a Congregational Resolution from the members, wherein the Pastor Martin Jones, was also designated as the Trustee of Trinity Springs Baptist Church property, whether real or personal;

* This action necessitated that a Quit Claim Deed be prepared and filed which stated on the front of said Deed in **bold type**, this was not a change of ownership, only a substitution of Trustee;

* This Quit Claim Deed was hand carried by Pastor/Trustee, Martin Jones, of Trinity Springs Baptist Church to the Auditor's Office, where the records were checked to make sure there were no outstanding obligations involved with this matter/property, and the same was recorded on 6/1/06. The Letter of Notification **(Exhibit “B”)** regarding not filling out the exemption form, was accepted and filed with the Tax Assessor on 6/5/06;

* Seven (7) years later in April, 2013, Pastor/Trustee Martin Jones of Trinity Springs Baptist Church receives a Notice of Tax Due. He immediately calls the Auditor who told him this was obviously a mistake and she would take care of it.

However, she did not take care of it...instead he received a letter from the Auditor stating that the exemption would not be granted because, "Assessor McGuire stated that you have not filed the proper paperwork in order to be considered a non-profit." Again, he took the same Letter of Notification which was used and accepted seven (7) years earlier, which was now being denied again;
(Exhibit "C")

* This matter was appealed and denied;

* It was further appealed with a final adjudication from The County Property Assessment Board of Appeals on July 1, 2013, with their determination statement as follows, **"THE PTABOA DENIED THE LETTER THAT WAS PRESENTED, NO FORM ANSWERING THE SPECIFIC QUESTIONS WAS FILED, NO ARTICLES OF INCORPORATION OR BY LAWS WHERE FILED AND NO FINANCIAL STATEMENTS WERE FILED"**. By the very wording of the DENIAL, you have prejudiced your premises for approval through the requirement of Articles of State Incorporation and Bylaws.

Perhaps this would be the place to add a little levity. It is the intention of the Tax Assessor to rename, re-clarify, re-determine, re-classify this 157 year old church as a "commercial theater". All of this flurry of activity occurring in undoubtedly one of the poorest Counties in the State of Indiana, which area of Trinity Springs does not even have a traffic signal. Who would have thought?

THE LAW REVEALED:

Since the law in favor of Trinity Springs Baptist Church is so overwhelming, I will only list the same in authority status:

1. **The United States Constitution, Bills of Rights, 1st Amendment** – "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people to peaceably assemble, and to petition the Government for a redress of grievances.";

2. **United States Code – Title 26-Internal Revenue Code 508(c)(1)(A)** New organizations must notify Secretary that they are applying for recognition of Section (c)(3) status EXCEPT as provided in subsection (c) an organization organized after October 9, 1969, shall not be treated as an organization described

in Section (c)(3) – (c) Exceptions (1) Mandatory Exceptions – Subsections (a) and (b) shall not apply to (A) churches, their integrated auxiliaries, and conventions or associations of churches...:

3. The State of Indiana Constitution, Bill of Rights, Article 1, Sections 1,2,3, and 4;

4. Indiana Code 6-1.1-11-3 & 3.5 – “accommodation for religiously based objections to statutory requirement, when reasonable alternatives are available...”, i.e. Notification;

5. Memorandum from State Board of Tax Commissioners to County Auditors Regarding Exemptions of Religious Property; (Exhibit “D”)

BACKGROUND AND HISTORY FOR OUR POSITION:

In 1982 some of us awoke to the realization that we had been led astray by our preacher fore fathers during the “Battle of Louisville”, which was America’s first padlocked church. We realized that incorporation of churches created an unholy alliance with the state and that we must do something about it. The problem was that all of our interested churches were incorporated and associated with incorporated Fellowships and/or Denominations. At this time, we formed the American Coalition of Unregistered Churches and sent out a call to the preachers of America to meet in Covington, Georgia Oct. 15-19 for a week of prayer and fasting. During this meeting, on Thursday morning after we felt that we had heard from God we sat down and collectively wrote the “Sins of the Churches of America. The very first clause dealt with this issue of the separation of church and states as follows:

“HAVING BEEN LED BY THE HOLY SPIRIT to seek the Lord in a special week of prayer and fasting October 15-19, 1984, in Covington, Georgia, and to seek His blessings upon our lives, our ministries, and our nation in this day of great spiritual and moral crisis, we, in the fear of the Lord, have examined the state of the churches in America.

WE BELIEVE that the following sins, while not exhaustive, accurately describe the Sins of the Churches of America.

WE FURTHER BELIEVE that these sins have brought the churches to a state of spiritual powerlessness and our nation to the very brink of disaster and destruction.

1. The churches have sinned by denying the Lordship and Headship of Christ over His church by recognizing and commingling with other lords and heads. Incorporating, accepting licensure, receiving tax identification numbers, paying taxes, paying social security taxes, record keeping and tax collecting for or government, applying for and accepting government recognition and tax exemption are some of the manifestations of this sin.”

I was there that day when we wrote those words and I signed my name to that document. I confessed my sin at that time, God forgave me, and when our church renounced its corporate charter our church confessed its sin. For us to sign the exemption form now would be to renounce our repentance and confession at that time which we must not do so help us God.

When we finished those clauses in the Sins of the Churches of America, we closed by saying

**Who can tell if God will turn and repent and turn from His fierce anger,
that we perish not. Jonah 3:9 – Amen –**

However to show that we are neither anarchists nor rebels, we presented our cause to the Governor of the State of Indiana 25 years ago explaining our position on this issue. Subsequent to our meeting with him, he instructed those in the respective offices to write the following memo to all County Assessors on behalf of our unregistered churches in the state. **(Exhibit “D”)** For these 25 years, we have had no problems wherever our churches exist in this state...until now.

Trinity Springs Baptist Church filed a Letter(s) of Notification **(Exhibits “B” and “C”)** seven years ago, which was accepted by the County Tax Assessor at that time. Several other pastors of unregistered churches, present here today, have done the same thing in their respective counties, without controversy, some for nearly 25 years. Even the law says clearly that a church never has to file for an exemption again unless it changes owners or its use. In the case of Trinity Springs Baptist Church, neither is the case.

I can say to you today, the decision we made some 30 plus years ago... that God surely heard our prayers and has truly blessed us. We pray that this court will allow us to continue to honor our faith, by accepting the Letter of Notification as an accommodation to our religiously based objection to the statutory requirement of filing an exemption form, which is contrary to our faith.

Respectfully submitted,

Martin Jones, Pastor/Trustee
Trinity Springs Baptist Church
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