



CONNECTICUT CATHOLIC PUBLIC AFFAIRS CONFERENCE
134 FARMINGTON AVENUE
HARTFORD, CONNECTICUT 06105-3784

Testimony on
*H.B. 6469 "An Act Allowing Municipalities to Determine the
Property Tax Treatment of Certain Properties"*
Before the Finance, Revenue and Bonding Committee
March 3, 2017

The Connecticut Catholic Public Affairs Conference, the public policy office of Connecticut's Catholic Bishops, opposes H.B. 6469 which would potentially allow property taxation of church properties. Presently, all 50 states and the District of Columbia exempt church properties from paying real estate taxes. The current nationwide policy recognizes the charitable contributions churches make to their communities and the potential legal conflict that could arise concerning the constitutional separation of church and state. The proposed bill could also lead to potential complaints of religious discrimination, as one faith is granted an exemption and another is denied.

Catholic parishes in the four (4) dioceses of Connecticut make tremendous contributions toward meeting the needs of disadvantaged citizens in our state. Should a town decide to tax a building newly purchased by a parish or diocese, the financial drain would more than likely negatively impact its ability to provide services to those in need.

H.B. 6469 also raises significant constitutional issues related to the Establishment Clause, usually referred to as the "Separation of Church and State." The power to tax a church could lead to direct interference by the government in the operation or very survival of the church and the fulfilling of its religiously defined mission. The Supreme Court, in a 1970 decision in the case of *Walz v. Tax Commission of the City of New York*, established the "entanglement test" related to the taxation of religious bodies. The court found that the termination of property tax exemptions would significantly entangle the government in the internal affairs of religious bodies. (397 U.S. at 674-76).

Additionally, this proposed legislation could open the door to religious discrimination when one religious organization is granted an exemption and one is not. Although religious bias may not have been a factor in the decision, a court challenge would be very likely. Local taxpayers would then face burdensome legal expenses.

Accordingly, the Connecticut Catholic Public Affairs Conference urges you to oppose H.B. 6469.

A handwritten signature in blue ink, appearing to read "Michael C. Culhane".

Michael C. Culhane
Executive Director
CT Catholic Public Affairs Conference

A handwritten signature in blue ink, appearing to read "David Reynolds".

Deacon David W. Reynolds
Associate Director for Public Policy
CT Catholic Public Affairs Conference