

News Release



For more information, contact:

Sonja Cantu, Public Information Officer

540-372-1010

spcantu@fredericksburgva.gov

Supreme Court Declines To Hear Church's Petition For Appeal ***New Life in Christ Church v. City of Fredericksburg***

(Fredericksburg, VA) January 18, 2022 - This morning, the United States Supreme Court issued an order denying New Life in Christ Church's petition asking the Court to hear the Church's appeal of the City of Fredericksburg's denial of a real estate tax exemption. The denial of this petition means that the Fredericksburg Circuit Court order denying the tax exemption claim is final.

New Life in Christ Church, of Spotsylvania County, purchased a single family residence on Franklin Street in Fredericksburg in June of 2017. When it filed suit in April 2019, the home was the residence of a married couple who led the Church's endeavors in college ministry. The Church's minister, however, resided in Spotsylvania County.

The Church sought a real estate tax exemption for the property under a Virginia statute that provides an exemption for "the residence of the minister of the church." The City determined that "the minister of the church" did not reside in the house and denied the tax exemption. The Fredericksburg Circuit Court upheld the City's determination and denied the exemption; the Virginia Supreme Court denied the Church's petition for appeal, and now the United States Supreme Court has denied the final petition for appeal.

In the course of the Fredericksburg Circuit Court hearing, Judge Patricia Kelly stated, "I don't think anyone is trying to tell this church who their ministers are. I don't think we can, I don't think we should be able to or that we should, but the issue is whether they qualify for purposes of the tax exemption as ministers and that's really the focus of this Court." John Rife of Taxing Authority Consulting Services, who defended the City in this case, agreed. "Virginia law provides a tax exemption for the church minister's own residence, not every residence a church may own, and it is up to the church, like any other taxpayer, to provide the evidence to back up its claim for a tax exemption."

###