

# WISCONSIN INSTITUTE FOR LAW & LIBERTY, INC.

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March 16, 2012

## VIA CERTIFIED MAIL & EMAIL

Peter C. Weissenfluh  
Chief Assessor  
City of Milwaukee Assessor's Office  
Room 507, City Hall  
200 East Wells Street  
Milwaukee, WI 53202  
[peter.weissenfluh@milwaukee.gov](mailto:peter.weissenfluh@milwaukee.gov)

Re: Assessment of "excess" land located at 9540 W. Good Hope Rd.  
Jerusalem Empowered African Methodist Episcopal Church

Dear Mr. Weissenfluh:

We represent the Jerusalem Empowered African Methodist Episcopal Church ("JEAMEC"). This letter is a response to your letter of November 29, 2011 regarding the City's determination that a portion of the land owned by JEAMEC at 9540 W. Good Hope Rd. was "excess" and therefore properly taxable. In that letter, you invited Pastor Sandra and Brother Keaton to:

- Provide a calendar/schedule, supported by affidavit, detailing past and continuing use of the "excess" land for church activities; and
- Provide examples of churches with similar (or greater) amounts of "excess" land not being taxed.

## Background Information

The African Methodist Episcopal Church (<http://www.ame-church.com/>) is a worldwide church with headquarters in Tennessee. It has member churches in nearly every state and dozens of countries around the world. JEAMEC is one of those churches. The Mission of the AME Church is to minister to the social, spiritual, and physical development of all people. Its ultimate purposes are to: (1) make available God's biblical principles, (2) spread Christ's liberating

gospel, and (3) provide continuing programs which will enhance the entire social development of all people.

JEAMEC purchased its current church building on Good Hope Road from King of Kings Lutheran Church in 2008. The City of Milwaukee assessed taxes against a portion of the property it determined as “excess” in 2010 and 2011.

JEAMEC’s mission is “to present a holistic message of hope to all mankind, a gospel of love, teaching all that Jesus Christ desires an abundant for mankind. We share in this desire by fostering spiritual formation, humanitarian provisions for physical, emotional, psychological, and intellectual advancement.”

JEAMEC is a relatively new but growing congregation. For the most part, its membership comes from Milwaukee’s African American community. Pastor Sandra Banks is the founder of JEAMEC. She is a graduate of the Garret-Evangelical Theological Seminary at Northwestern University in Chicago and has been pursuing her ministry since 1999. JEAMEC has been in existence since 2003, and the congregation predates its purchase of the current campus.

In addition to the past and present use detailed below, JEAMEC has substantial plans for the future use of the land the city believes is “excess.” In the short term, JEAMEC will continue to make its land available to Milwaukee area community agencies who partner with the church to provide socially beneficial programming at no cost to the community. For example, over the next few years, JEAMEC is looking to partner with Growing Power<sup>1</sup> to host a community garden, providing both educational opportunities and staples of life to those in need.

In the long term, JEAMEC looks to expand its church by adding a community center and school. That goal would be severely hampered by the continued levying of inappropriate taxes on church land.

## **Narrative of Land Use**

As indicated in the enclosed affidavit, all of the following activities take place either wholly or partially on the land the City considers to be “excess.” As you can see, during the months when outdoor activity is appropriate, the church makes extensive use of that land.

### *Football & Soccer Practice*

Since 2009, the church has permitted youth football and soccer teams and organizations to practice and play on the land at issue. These activities occur multiple times a week during evenings and weekends from May through October, typically drawing 30-35 people. JEAMEC considers making an inviting space available for youth activities to be an important part of its outreach to the community.

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<sup>1</sup> [http://www.growingpower.org/milwaukee\\_projects.htm](http://www.growingpower.org/milwaukee_projects.htm)

### *Summer Camp*

In 2009, the church hosted a summer bible camp every weekday for 9 hours from June through August. About 50 children typically attend this educational opportunity, which is focused on religious study, education, and activities for children. The large majority of activities occur outdoors. Although JEAMEC was unable to offer this opportunity last summer and the one previous, they plan to do so in the future again.

### *Weekly Youth Bible Study*

Since 2009, every Tuesday evening from June through August, JEAMEC hosts an outdoor bible study for its youth and guests. The program provides religious study for an average of 24 people each week.

### *Summer Car Wash & Barbecue*

In 2009 and 2010, the church hosted a bi-weekly car wash and barbecue during June and July. Over 5 hours, the event typically draws more than 100 people, which serves a dual purpose as both a youth program fundraiser and an opportunity to evangelize to the community. Although JEAMEC was unable to offer this opportunity last summer, they plan to do so in the future again.

### *Sunday Morning Outdoor Worship*

Since 2009, JEAMEC has held a once-a-month outdoor church service during June, July, and August. Attendance typically ranges from 75-100 people.

### *Health Fair*

Every year in July, JEAMEC hosts a 4-hour community health fair. By partnering with Milwaukee government agencies, local hospitals and healthcare networks, health insurance companies, and other community health care agencies, they are able to provide an on-site network of health agencies to provide free health screenings and resources. They also provide wholesome and healthy activities for children, including horseback riding, bouncy house & slide, dunk tank, jump rope, basketball, volleyball and face painting. 270 people attended the last health fair. JEAMEC considers hosting events of this kind to be an important part of its outreach mission.

### *Men's Health Conference*

Every year in April, JEAMEC hosts a 4-hour conference dedicated to men's health. Partnering with a variety of agencies, JEAMEC provides free medical support in the form of preventative care, education, and access to resources. The conference focuses on encouraging men to become self-aware and recognize problems and challenges, while at the same time informing them of how and where to seek treatment in the future. A personal trainer also gives exercise and nutritional advice.

### *Back-to-School Supply Drive*

Every year in August, JEAMEC hosts a 4-hour school supply drive, providing school supplies and backpacks to low-income families throughout Milwaukee. They partner with diverse organizations such as the Milwaukee Fire Department, County Sherriff, Milwaukee Police Department, Milwaukee Health Mobile, Aurora Pharmacy, Milwaukee Social Development Commission, Sojourner Truth House, Milwaukee Nurses Association, Milwaukee Health Department, Milwaukee Medical Complex, Cardinal Stritch College, Concordia College, Healthy Start, Children's Hospital, Lead poisoning, Community Advocates, Crime Prevention, Columbia St. Mary's, Walgreens, United Health Care, Gifted Hands, Healthy Child Development Skills, Milwaukee Mental Health, Elder Care, and Substance Abuse Counseling. They also provide wholesome and healthy activities for children, including jump rope, face painting, basketball, volleyball, & other games with prizes. Over 200 children are typically served by this event.

### *Graduation Ceremony*

In 2011, JEAMEC began holding a special ceremony to celebrate graduates of all ages who are members of the congregation. This event is held on a Saturday in June, lasts for an hour and a half, and attracts scores of graduates, their family, and their friends.

### *Community Rummage Sale*

Last year, JEAMEC began holding a summer rummage sale. Over a 6-hour period last June, this fundraiser attracted 171 people. Aside from providing fundraising, it also presents an opportunity for evangelism and community outreach.

### *Community Youth Awareness Program*

In July of 2010, JEAMEC held a community youth awareness program, which focused on educating youth about crime prevention and the consequences of crime. 87 people attended the 2-hour program. Although JEAMEC was unable to offer this opportunity last summer, they plan to do so in the future again.

### *Fourth District Worship Service*

To celebrate the dedication of JEAMEC, they hosted a ceremonial worship service outdoors in July, 2009. 380 people attended the 3 hour service, attracting a lengthy list of church dignitaries including Presiding Fourth Episcopal District and Senior Bishop of the African Methodist Episcopal Church. Rev. Dr. James C. Wade, Connectional Director of Church Growth and Evangelism, Rev. Dr. Cheryl Green, Presiding Elder Bauldrick, Burr Ridge IL, Rev. Janice Cummings, Solomon Temple AMEC Madison, WI, Rev. George Reynolds, Ellison Chapel Milwaukee, WI, Rev. Theonita Bedford, Bradford AME Church Milwaukee, WI, Rev. Robert Thomas, Allen Chapel Milwaukee, WI, Rev. Phillip Hill Faith United Church of Christ Milwaukee., WI, Ret. Rev. Dr. John Richard Bryant, Rev. Darryl Williams, and Rev. Cherida

Gary, Detroit Michigan. Other guests attended from all over the country, including Wisconsin, Illinois, Michigan, Tennessee, and Texas.

## **Comparable Churches**

The most obviously comparable church to JEAMEC is the Lutheran church that existed in the same building, on the same land, with the same religious purposes, for many years prior to 2009. We believe that church was never taxed for any excess land.

A survey of other nearby churches, using Milwaukee's own property and taxation records (<http://gis.milwaukee.gov/website/mm1/viewer.htm>) and aerial images from [www.maps.google.com](http://www.maps.google.com), reveals numerous churches that have similar (or far greater) amounts of apparently empty land and yet are not taxed. No church as small as JEAMEC has any land deemed "excess." The only churches *with* taxable excess land own multiple parcels. JEAMEC does not.

*St. Catherine-Alexandria Church, 8661 N. 76<sup>th</sup> Pl.*  
Parcel #s 0439999110 and 0449959111

St. Catherine's sits on 31 acres of land spread across 2 parcels on opposite sides of N. 76<sup>th</sup> Pl. Neither parcel is taxed, despite 2/3 of the larger parcel's 26.7 acres appearing empty.

*Northtown Church, 7000 N. 107<sup>th</sup> St.*  
Parcel # 1159980110

Northtown sits on an irregular 12-acre parcel. At least 1/2 of the parcel is empty or lightly-wooded and is tucked in behind residential neighborhoods. Untaxed.

*Christ the King Baptist Church, 7750 N. 60<sup>th</sup> St.*  
Parcel # 0840421000

Christ the King sits on an irregular parcel of uncertain size (neither Map Milwaukee nor the tax records available from that website contained the information). A large triangular portion of the land is empty and makes up approximately 1/3 of the entire lot. Untaxed.

*Salem Lutheran Church, 6840 N. 107<sup>th</sup> St.*  
Parcel # 1159968100

Salem sits on a triangular parcel of 13.5 acres. Two smaller triangles of land, north and east of the church proper, comprising 1/3 – 1/2 of the parcel, are empty. Untaxed.

*St. Bernadette Congregation, 8200 W. Denver Ave.*  
Parcel # 1189998113

St. Bernadette sits on a roughly rectangular parcel of 25.8 acres. Over 1/2 of the parcel is comprised of a rough horseshoe of empty land surrounding the church proper on the west, north, and east. Untaxed.

*St. Peter-Immanuel Lutheran, 7801 W. Acacia St.*  
Parcel # 1429985112

St. Peter-Immanuel sits on a rectangular parcel of uncertain size (neither Map Milwaukee nor the tax records available from that website contained the information). Over 1/2 of the parcel is comprised of a rough horseshoe of empty land surrounding the church proper on the west, north, and east. Untaxed.

*Spirit Life Church, 9455 N. 76<sup>th</sup> St.*  
Parcel # 0060012110

Spirit Life sits on a roughly rectangular parcel of uncertain size (neither Map Milwaukee nor the tax records available from that website contained the information). About 1/2 of the parcel is comprised large and empty front and back “yards” to the east and west of the church proper. Untaxed.

*Eternal Life Church – God in Christ, 7901 N. 66<sup>th</sup> St.*  
Parcel #s 0830142000, 0830143000, and 0830144000

Eternal Life sits on 10 acres spread across 3 parcels on the west side of N. 66<sup>th</sup> St. The northern parcel, 4.6 acres, contains the church proper, although the western 1/2 of that lot is empty and about 1/2 wooded. The middle parcel, 4 acres, is completely empty, and mostly wooded. The southern parcel, 1.3 acres, is the only one of the three parcels that is taxed, and it is taxed under the classification “merc apartment.” We believe it may be being leased or otherwise used by Abundant Life Apartments, Inc., the owner of the next lot to the south, which has an owner’s mailing address identical to Eternal Life Church. Setting aside that parcel, the other two parcels are similarly situated to JEAMEC and yet not taxed.

*New Testament Church, 10201 W. Bradley Rd.*  
Parcel #s 780032000, 780031000, 790181000, and 789989100

This church seems to be the only nearby example of when excess land taxation is appropriate. It sits on a sprawling tract of 54 acres spread across 4 separate parcels. At least 3/4 of it is empty, reflecting the 40 acres of it that is taxed (portions of 2 of the parcels). This church is not at all similarly situated to JEAMEC.

## **Conclusion**

We respectfully request that the City of Milwaukee reverse its prior determination that a portion of JEAMEC's land is "excess" and therefore unqualified for property tax exemption. As we have demonstrated, the church makes substantial use of that land for its religious, educational, and benevolent mission of community outreach and congregational service. Furthermore, every similarly-situated church nearby to JEAMEC is given complete tax exempt status for its land.

Therefore, taxation of this land is inappropriate. Please grant JEAMEC its exemption, strike it from the tax rolls, agree not to seek recovery of the 2010 and 2011 assessed taxes, and take all other action necessary to reflect a determination that this land is fully exempt.

Sincerely,

Michael Fischer  
Senior Counsel