

Christian Park Wins Suit Over Tax Status

The ruling protects Orlando's Holy Land Experience from owing more than \$1 million in property taxes

Concluding a four-year legal battle, a circuit judge has granted a religious-themed Florida attraction the same tax-exempt status that is afforded to churches and museums.

The ruling spares Zion's Hope, owner of The Holy Land Experience, from paying a delinquent property-tax bill that would have exceeded \$1 million by the end of the year. Modeled after ancient Jerusalem, the Orlando-based theme park, which opened in 2001, includes recreations of Herod's Temple and courtyard, Jesus' garden tomb and the Qumran Dead Sea Caves. It also houses a scriptorium, which boasts the largest private collection of biblical texts and artifacts in the country.

"From beginning to end we are a missionary organization," said Marvin J. Rosenthal, who stepped down as CEO of The Holy Land Experience in July.

But after pointing to the \$30 admission fee, \$5 parking fee and a slew of souvenir shops, Orange County Property Appraiser Bill Donegan denied the park's tax-exempt status in 2001 when he cited that the park behaved more like a business than a religious ministry.

"When you look at The Holy Land, although it has a religious theme to it, it is a business that charges admission, charges for parking, has restaurants, has shops," he said. "Now, if that constitutes a religious exemption, the court will tell

me.”

But the court has already spoken, said Frank Manion, senior counsel for the American Center for Law and Justice (ACLJ), which represented Holy Land.

“In this case, the judge has already said there are no disputes about the facts,” Manion said. “The only question is: Is this entity entitled to a tax exemption under the law? And the judge has already ruled that in fact we are and that the property appraiser was wrong.”

In her July 5 ruling, Circuit Judge Cynthia MacKinnon sided with Zion’s Hope. “The property appraiser has failed to direct the court’s attention to any evidence that Plaintiff is using The Holy Land Experience to make money or for some other purpose than evangelizing and worshipping,” MacKinnon wrote in her decision.

MacKinnon also said Donegan violated the park’s due process rights by refusing to explain why the tax exemption was rejected. “The law requires that if an entity that has applied for property exemption has been denied that exemption, they’re supposed to be told why,” Rosenthal said. “We weren’t told for over four years.”

Donegan responded to the ruling by filing a motion for reconsideration, Manion said, adding that those are rarely granted.

The ACLJ partnered with the Orlando-based Liberty Counsel in representing The Holy Land in its suit against Orange County. Counsel President Mathew D. Staver said the ruling sends a

clear message.

“I think what it means for others is that the government cannot determine what’s orthodox regarding your church outreach,” he said. “There are a lot of things that are taking place today that may not look and act like the typical Sunday morning service ... and I think that doesn’t make [them] any less Christian or any less biblical.”

Scott Pierre, chairman of the board of the Holy Land, said the ruling will affect scores of ministries. “This is something that sets a precedent to protect other ministries that have the same goal that we have and that is sharing the truth,” he said.

Suzy Richardson