Kansas Town Tries to Tax Church Attendance

The Kansas City of Mission is working to make sure churches in its area understand that there are two things certain in life: death and taxes—even in the sanctuary.

Mission implemented a property tax in the name of a “driveway fee” in efforts to evade having to grant tax exemptions to two local churches, according to the Alliance Defense Fund (ADF). ADF filed a suit on behalf of the churches, First Baptist Church of Mission and The Archdiocese of Kansas City in Kansas.

The driveway tax—which bill property owners based on the number of trips in and out of their driveways—is similar to other fees supreme courts in Idaho and Florida have struck down. In the case of Mission, the city has labeled the driveway tax as a “fee” and is charging churches, non-profit organizations and charities that are ordinarily exempt from property taxes under state law. The city assessed the church property and parsonage of First Baptist Church nearly $1,000

“No one should be taxing church attendance, but that’s what this tax does: it punishes churches based on their attendance,” says ADF Senior Legal Counsel Erik Stanley. “Cleverly disguising a tax as a fee is just another way to penalize churches and other non-profit organizations and charities by subverting their tax exemptions so the government can collect more money. This driveway tax is simply outrageous. Will we soon be seeing a ‘sidewalk tax’ based on the number of people who walk to church?”

In August, the Mission City Council adopted Ordinance No. 1332 to establish the so-called “Transportation Utility Fee.” All property within city limits that has improvements—such as buildings, landscaping, outside storage, or parking lots—is subject to the fee, which functions as an additional property tax.

The ordinance itself states that properties considered exempt from property taxes under state law, such as churches, non-profits and charities, are not exempt from the fee. The amount of the tax is calculated by estimating the average number of vehicle trips generated by a property. Single family homes are assessed a fixed rate of $72 per year, while 5.8 total weekly vehicle trips are estimated per worship facility seat to calculate the tax amount for churches.

“The government should not attempt to disguise taxes as ‘fees’ in order to eliminate property tax exemptions, when that money could be better spent by churches in caring for the poor,” Stanley says. “It makes little sense to extract greater tribute from churches and charities when lost services mean a shift of the burden to the government anyway. Not only is this scheme unlawful, it’s fiscally nonsensical.”

Has the government attempted to tax your church? Let me know if you’ve run into these issues in the comment box below.