

## **Assessor, churches don't resolve tax dispute**

### **Both sides meet over loss of exempt status**

**By Kathleen Wilson**

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County Assessor Dan Goodwin and dozens of clergy remained split over the way he is applying property tax law to churches and synagogues after an hourlong meeting Tuesday aimed at reaching resolution.

At issue is whether Goodwin is following California law or misinterpreting it when he finds frequent use of the churches' tax-exempt property by outside community groups negates the churches' exemptions. At least in some cases, the religious institutions are charging rent or use fees, which Goodwin says puts them in competition with taxpaying businesses.

The four-term incumbent, who is being opposed by college teacher John J. Griffin in the June 3 election, said he is following state law and legal interpretations by the state Board of Equalization, an agency that advises county assessors and evaluates their performance. Griffin considers Goodwin's approach on the matter overzealous. 'The assessor does not have jurisdiction over what the law ought to be,' Goodwin told clergy members and representatives of nonprofit groups who filled the chapel for a noon meeting at the Seventh-day Adventist Church in Ventura.

Brian Salmon, a state board staff member who trains assessors' staffs, backed up Goodwin in remarks at the meeting.

'What you really need to do is change the legislation,' he said.

But several leaders of churches and nonprofit groups were unconvinced and said the real issue was

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County Assessor Dan Goodwin (left) spoke Tuesday to clergy concerned about losing property tax exemptions at a meeting at the Seventh-day Adventist Church in Ventura. Jim Ayars, pastor of the church, listens.

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## **CHURCHES**

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the way Goodwin was interpreting the law to their disadvantage.

“The law is convoluted,” said Ray Beeson, director of Overcomers Ministries, a nonsectarian organization in Ventura.

He said many organizations are “running scared” because they fear losing their tax exemptions.

About 40 people attended the meeting of the Ventura Interfaith Ministerial Association, a group representing 24 churches and synagogues. Among those attending were representatives of Presbyterian, United Methodist, Seventh-day Adventist, Episcopalian, Quaker and Unitarian Universalist churches as well as Temple Beth Torah in Ventura.

Clergy members said use of their facilities not only brings in welcome income but also gives social clubs, home-school groups and substance abuse recovery groups a cost-effective place to meet. They also said such use aligns with their mission of serving the community and utilizes space that otherwise would be idle much of the week.

“We have a tough time with municipalities and state agencies defining for us what is a religious activity,” said Jim Ayars, president of the ministerial association and a Seventh-day Adventist pastor.

Goodwin said afterward he believed it was a productive meeting.

“Some things were cleared up,” he said.

County Supervisor Steve Bennett, who recessed a Ventura County Board of Supervisors meeting to attend the discussion, asked Goodwin if he had any latitude to work with the clergy. Bennett represents Ventura and Ojai, two communities where the assessor’s office has questioned property tax exemptions because bridge clubs met at places of worship.

“I don’t have the latitude to work outside the law,” Goodwin responded.

Rector Susan Bek of St. Paul’s Episcopal Church in Ventura said at the end of the meeting that clergy members did not get the answers they needed.

“What we’re lacking as we walk away from this is clarity,” she said.

“We need to make decisions today, tomorrow and next week.”

Ken Kaiser, chief deputy in the assessor's office, recommended clergy members with questions contact the assessor's office to discuss their individual situations. He also provided some guidelines.

Goodwin told the group he began scrutinizing uses more rigorously after the state board found in 2012 that his office had given a property tax exemption to a religious college that was not entitled to it. He said several other counties also have been cited for similar issues.