



OUR REDEEMER'S
LUTHERAN CHURCH, ELCA

SENATE TAXATION

EXHIBIT NO. 1

DATE 2-9-05

BILL NO. HB 115

9 February 2005

To: Jim Elliot, Chair, and members of the Senate Taxation Committee
From: Loren Gustafson, Lead Pastor, Our Redeemer's Lutheran Church, ELCA
Re: Opposition to HB 115

Members of the Senate Taxation Committee:

My name is Loren Gustafson and I serve as pastor to the people of Our Redeemer's Lutheran Church in Helena. We are a growing congregation of over 1,000 members and have a vision to expand our ministry in order to better fulfill our mission to "reach out and serve".

Specifically, we intend to expand our ministry by relocating to a 20 acre tract of land within city limits at the intersection of Green Meadow and Horseshoe Bend Road. We have a vision to build a ministry and worship center that may include, but not be limited to, a house of worship, education and classroom facilities, community meeting rooms, youth center, senior center, playground facilities, preschool, ball fields, burial and memorial gardens, and possible senior assisted living and retirement housing. It is a big vision and to do all this we would most likely require more than our present 20 acres. Consultants tell us that some churches in other parts of the country are relocating to tracts of land in excess of 40 to 60 acres.

I oppose HB 115 because it intends to limit ministry. This bill arbitrarily states that a ministry cannot grow beyond 15 acres or it will be taxed. This bill is contrary to our local, state and national tradition of supporting faith based organizations and encouraging them to do more charitable work in their communities, not less.

I also oppose HB 115 because of incomplete information. Fiscal notes state that:

"A search of the past four years of Department of Revenue application for exemption records could find no (church) properties that would be affected by either of these requirements."

Our Redeemer's is just one of several churches that I believe would be negatively affected by this legislation and I have a copy of our Application for Real Property Tax Exemption, dated October 27, 2003. We requested exemption for our newly purchased 20 acres and even though it is not used for any commercial purpose, I understand our exemption was denied as our current use of the property is only for church picnics and youth games. Our current tax obligations on this land are paid in full.

I respectfully ask that you not pass this bill as written.

EMBRACED BY GOD'S LOVE WE REACH OUT TO SERVE BECAUSE OUR REDEEMER LIVES!

