



RELEVANCE OF THE SUPREME COURT'S MINISTERIAL EXCEPTION RULING TO CHURCH PROPERTY TAX EXEMPTIONS

In a ringing endorsement of religious liberty, the United States Supreme Court unanimously affirmed the so-called “ministerial exception” barring civil court review of employment disputes between churches and ministers. The case involved a claim by a “called” teacher at a church-related school in Michigan that the school committed unlawful disability discrimination in terminating her employment. The Court concluded that the ministerial exception applied to a called teacher in a parochial school despite the fact that she only devoted a few minutes each school day to religious activities. The Court concluded that a finding of ministerial status cannot be based solely on the amount of time a person spends on religious functions.

In rejecting a federal appeals court’s conclusion that the ministerial exception did not apply because of the limited time the teacher devoted to religious tasks, the Court observed: “The issue before us, however, is not one that can be resolved by a stopwatch. The amount of time an employee spends on particular activities is relevant in assessing that employee’s status, but that factor cannot be considered in isolation, without regard to the nature of the religious functions performed.”

The Court acknowledged that the teacher’s religious duties “consumed only 45 minutes of each workday, and that the rest of her day was devoted to teaching secular subjects.” However, the Court noted that it was unsure whether any church employees devoted all their time to religious tasks: “The heads of congregations themselves often have a mix of duties, including secular ones such as helping to manage the congregation’s finances, supervising purely secular personnel, and overseeing the upkeep of facilities.”

The Court’s ruling has potential significance to church property tax exemptions since it suggests that church property may be entitled to exemption based on exclusive use even though only used infrequently for overtly religious purposes. *Hosanna-Tabor Evangelical Lutheran Church and School v. E.E.O.C.*, 132 S.Ct. 694 (2012).