

**VIRGINIA:
IN THE CIRCUIT COURT FOR THE COUNTY OF MONTGOMERY**

**CHRISTIAN SCHOLARS NETWORK, INC.,)
d/b/a BRADLEY STUDY CENTER,)
Petitioner)**

v.)

Case No. CL20001179-00

**HELEN P. ROYAL, COMMISSIONER OF)
THE REVENUE FOR MONTGOMERY)
COUNTY, VIRGINIA;)**

**HELEN V. ST. CLAIR, TREASURER FOR)
MONTGOMERY COUNTY, VIRGINIA;)**

**BOARD OF SUPERVISORS FOR)
MONTGOMERY COUNTY, VIRGINIA;)**

MONTGOMERY COUNTY, VIRGINIA;)

**TOWN COUNCIL FOR THE TOWN OF)
BLACKSBURG, VIRGINIA;)**

and)

TOWN OF BLACKSBURG, VIRGINIA,)

Respondents.)

AMENDED COMPLAINT FOR REVIEW OF TAX ASSESSMENT

NOW COMES the Christian Scholars Network, Inc., *d/b/a* Bradley Study Center (*hereinafter* "CSN"), by counsel, pursuant to Article X, Section 6 of the Constitution of Virginia and Virginia Code § 58.1-3984, and moves this Honorable Court to find that CSN is exempt from the payment of real estate taxes. Named as Defendants are the entities to whom the taxes have been paid, which have assessed the taxes, and/or to which the taxes have been owed, namely, Helen P. Royal, Commissioner of the Revenue for Montgomery County, Virginia; Helen V. St. Clair, Treasurer for Montgomery County, Virginia; the Board of Supervisors for

Montgomery County, Virginia; Montgomery County, Virginia; the Town Council for the Town of Blacksburg, Virginia; and the Town of Blacksburg, Virginia.

CSN is exempt from payment of real estate taxes because its real estate is (1) “owned by a church or religious body,” (2) “belonging to and actually exclusively occupied and used by” a “religious association[]” similar to the Young Men’s Christian Associations, (3) “belonging to any benevolent or charitable organization and used by it exclusively for lodge purposes or meeting rooms ... ,” (4) “used by such organization for a religious ... purpose ... ,” and/or (5) “property owned ... by [an] institution[] of learning not conducted for profit [and] primarily used for literary, scientific, or educational purposes or purposes incidental thereto.” Virginia Code §§ 58.1-3606(A)(2), (5), and (7); and 58.1-3609(A), and Constitution of Virginia at Article X, § 6(a)(4), *respectively; also see* Constitution of Virginia at Article X, §§ 6(a)(2) and (6);¹ and Code of Virginia §§ 58.1-3609 and 3617.²

¹ Except as otherwise provided in this Constitution, the following property and no other shall be exempt from taxation, State and local, including inheritance taxes:

...
(2) Real estate and personal property owned and exclusively occupied or used by churches or religious bodies for religious worship or for the residences of their ministers.

...
(4) Property owned by public libraries or by institutions of learning not conducted for profit, so long as such property is primarily used for literary, scientific, or educational purposes or purposes incidental thereto. This provision may also apply to leasehold interests in such property as may be provided by general law.

...
(6) Property used by its owner for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes, as may be provided by classification or designation by an ordinance adopted by the local governing body and subject to such restrictions and conditions as provided by general law.

Article X, § 6 of the Constitution of Virginia.

² The real and personal property of an organization classified in §§ 58.1-3610 through 58.1-3621 and used by such organization for a religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purpose as set forth in Article X, Section 6 (a) (6) of the Constitution of Virginia, the particular purpose for which such

INTRODUCTION

1. Christian Scholars Network, Inc. operates as the Bradley Study Center.
2. On or about March 29, 2019, CSN purchased the real estate at 104 Faculty Street in the Town of Blacksburg, Montgomery County, Virginia (*hereinafter* the “Faculty Street property”), which is located near the Virginia Tech campus.
3. CSN uses the Faculty Street property exclusively for religious, charitable, benevolent, and educational purposes, to include worship services, prayer meetings, study groups on religion-related topics, and meetings and conferences on religion-related topics. *See* attached to the original Complaint in this action screenshots of webpages of www.BradleyStudyCenter.org, recorded April 20, 2020, collectively as Exhibit 1.³
4. Defendants have and continue to assess real estate taxes against CSN since its purchase of the property. *See* attached to the original Complaint in this action tax assessment documents, collectively as Exhibit 2.
5. Defendants have and continue to assess, impose, and collect real estate taxes from CSN since its purchase of the property.

organization is classified being specifically set forth within each section, shall be exempt from taxation, so long as such organization is operated not for profit and the property so exempt is used in accordance with the purpose for which the organization is classified.
Virginia Code § 58.1-3609(A).

Any church, religious association or religious denomination operated exclusively on a nonprofit basis for charitable, religious or educational purposes is hereby classified as a religious and charitable organization. Notwithstanding § 58.1-3609, only property of such association or denomination used exclusively for charitable, religious or educational purposes shall be so exempt from taxation.
Virginia Code § 58.1-3617.

³ CSN adopts and incorporates herein the exhibits of the original Complaint as exhibits to this Amended Complaint.

6. CSN seeks to be exempted from real estate taxes pursuant to the Constitution and Code of Virginia.

FACTS

7. The foregoing paragraphs are adopted and re-alleged as if fully set forth herein.

8. CSN is a not for profit corporation, organized pursuant to § 501(c)(3) of the Internal Revenue Code of the United States; CSN operates under the name Bradley Study Center. *See* attached to the original Complaint in this action August 8, 2012 letter from Internal Revenue Service (redacted), as Exhibit 3.

9. CSN is an “owner” for purposes of Article X, § 6 of the Constitution of Virginia.

10. CSN is a “taxpayer” and “person” for purposes of Virginia Code § 58.1-3983 and 3984.

11. Helen P. Royal, Commissioner of the Revenue for Montgomery County, Virginia, is an elected official charged with assessing and imposing real estate taxes.

12. Helen V. St. Clair, Treasurer for Montgomery County, Virginia is an elected official charged with collecting real estate taxes.

13. The Board of Supervisors for Montgomery County, Virginia is a local, elected government entity with authority to assess, impose, and collect real estate taxes on the Faculty Street property.

14. Montgomery County, Virginia is a local government entity with authority to assess, impose, and collect real estate taxes on the Faculty Street property.

15. The Town Council for the Town of Blacksburg, Virginia, is a local, elected government entity with authority to assess, impose, and collect real estate taxes on the Faculty Street property.

16. The Town of Blacksburg, Virginia is a local government entity with authority to assess, impose, and collect real estate taxes on the Faculty Street property.

17. CSN has sought exemption from payment of local real estate taxes on the Faculty Street property. *See* attached to the original Complaint in this action correspondence from CSN seeking exemption, collectively Exhibit 4.

18. Defendants have refused to exempt CSN from assessment, imposition, and payment of real estate taxes. *See* attached to the original Complaint in this action January 30, 2020 letter from Helen P. Royal, Montgomery County Commissioner of the Revenue with accompanying Exhibit A legal memorandum, as Exhibit 5.⁴

19. This Court has jurisdiction to hear this matter pursuant to Virginia Code §§ 58.1-3983 and 3984.

20. Venue is appropriate in this Court as the real estate at issue is located in Montgomery County and the Town of Blacksburg. Virginia Code §§ 8.01-259 and 8.01-261(13).

21. At the Faculty Street property CSN conducts discussion groups, to include:

- a. discussion of difficult Bible passages,
- b. “What does it mean to be part of the Multiethnic Kingdom of God?”,
- c. “The Drama of Scripture: Finding Your Part in God’s Plan,”
- d. “Can Science Explain Everything?”,
- e. “Mere Christianity,” by C.S. Lewis,
- f. “Life Together,” by Dietrich Bonhoeffer,
- g. “Jesus Feminist,”

⁴ Royal’s letter states that Town of Blacksburg Finance Director Susan Kaiser concurs with her determination that CSN is not tax exempt.

- h. “Adam and The Genome,”
 - i. “The Abolition of Man,” by C.S. Lewis,
 - j. “Can We Trust the New Testament?”
 - k. “On the Incarnation,” by Athanasius of Alexandria,
 - l. “for the beauty of the earth, a christian vision for creation care,” and
 - m. “Christian Mission in the Modern World.” *Ex. 1*, to the original Complaint in this action.
22. CSN conducts religious/worship services, to include Morning Prayer,⁵ at the Faculty Street property. *Id.*
23. CSN conducts religious services, such as Faculty and Staff Prayer at the Faculty Street property. *Id.*
24. CSN sponsors and conducts educational events, to include:
- a. “Can a Christian be a Democrat? or a Republican?”
 - b. “The Lost World of Adam and Eve,”
 - c. “Veritas Forum: Can There be Justice without God?”, and
 - d. “Why History Matters: Debunking the ‘Warfare’ View of Science and Religion.”
- Id.*
25. CSN is a religious body: the Faculty Street property is owned by a religious body.
26. CSN uses the Faculty Street property for religious and educational purposes.
27. CSN is an entirely charitable organization. It charges no fees for any of the services it provides or events it sponsors. It is organized and its activities are conducted to

⁵ See http://justus.anglican.org/resources/bcp/formatted_1979.htm, visited May 25, 2020, at 12:28 hours, and [https://en.wikipedia.org/wiki/Daily_Office_\(Anglican\)](https://en.wikipedia.org/wiki/Daily_Office_(Anglican)), visited May 25, 2020, at 12:21 hours.

perform services that foster and further the public good or welfare, to wit, serving the spiritual, religious, and educational needs of citizens of the Town of Blacksburg, County of Montgomery, and surrounding areas.

28. CSN is a benevolent and charitable organization. Its mission and activities are philanthropic in nature, and its purpose is to serve and confer benefits on the citizens of the Town of Blacksburg and County of Montgomery without any thought of gain or profit.

29. CSN is an organization similar to Young Men's Christian Associations.

30. The Faculty Street property is used by CSN for meeting rooms where the public convenes for the religious and educational programs and activities conducted by CSN.

31. CSN is a non-profit institution for learning. It conducts educational, cultural and religious activities at the Faculty Street property, as set forth in paragraphs 21 through 24, above. These activities are the primary use of the Faculty Street property.

32. CSN has paid real estate taxes totaling \$5,637.06.

33. CSN is exempt from payment of real estate taxes because its real estate is

- a. "owned by a church or religious body,"
- b. "belonging to and actually exclusively occupied and used by" a "religious association[]" similar to the Young Men's Christian Associations,
- c. "belonging to any benevolent or charitable organization and used by it exclusively for lodge purposes or meeting rooms ... ,"
- d. "used by such organization for a religious ... purpose" and/or
- e. "property owned ... by [an] institution[] of learning not conducted for profit [and] primarily used for literary, scientific, or educational purposes or purposes incidental thereto."

Virginia Code §§ 58.1-3606(A)(2), (5), and (7); and 58.1-3609(A), and Constitution of Virginia at Article X, § 6(a)(4), *respectively; also see* Constitution of Virginia at Article X, §§ 6(a)(2) and (6); and Code of Virginia §§ 58.1-3609 and 3617.

34. CSN seeks an order from this Court that Defendants refund the taxes collected from CSN, pursuant to Virginia Code § 58.1-3988, to include taxes that CSN pays during the pendency of this action.

WHEREFORE, Christian Scholars Network, Inc. seeks:

1. Permanent relief from payment of real property taxes as exempt pursuant to the Constitution and Code of Virginia,
2. An order that Defendants refund the taxes collected by each of them from CSN, and
3. Such other relief as may be necessary and appropriate.

RESPECTFULLY SUBMITTED,
CHRISTIAN SCHOLARS NETWORK, INC.,
d/b/a Bradley Study Center

Of counsel

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