

Contents

Introduction.....	vii
PART 1: The Principle of Biblical Reasonableness.....	1
Introduction: Contrasting Concepts.....	4
1 <i>The Biblical Concept</i>	10
2 <i>The ELC Approach</i>	24
3 <i>Resolving Legal Difficulties</i>	34
PART 2: The Practices of Biblical Reasonableness.....	47
Introduction: Being Led by the Holy Spirit.....	50
4 <i>Mt. Zion Baptist Church v. Pennsylvania Revenue Department</i>	52
5 <i>Town Center Baptist Church v. Clackamas County</i>	56
6 <i>First Baptist Church of Payson v. Fire Marshal</i>	59
7 <i>Property Tax Cases: California - Washington - Tennessee</i>	64

8	<i>Tampa Baptist Church v. Tampa Building Enforcement</i>	71
9	<i>Troy Baptist Church v. Geauga County Social Services</i>	79
10	<i>Cornerstone Baptist Church v. EPA and IDEM</i>	86
11	<i>Pastor Timothy Boffey v. IRS</i>	96
12	<i>Old Paths Incorporation v. Old Paths Baptist Church</i>	107
	PART 3: The Precedent for Biblical Reasonableness	113
13	<i>History of Church Tax Deductions: 501(c)(3)</i>	116
14	<i>History of Church Property Taxation - Exemption v. Immunity</i>	138
15	<i>History of the House of Worship Free Speech Restoration Act</i>	150
	PART 4: The Pragmatism of Carnal Unreasonableness	155
	Introduction: Carnal Weapons v. Spiritual Weapons.....	158
16	<i>Is the IRS after Churches?</i>	159
17	<i>Should I Place the Church in a Corporate Sole?</i>	168
18	<i>Should I Place the Unincorporated Church in a Declaration of Trust?</i>	173
19	<i>If I Have an Unregistered Church, Should I Have an Unregistered People?</i>	183
	Appendix 1: ELC Letter to the Indiana Department of Environmental Management.....	185

Appendix 2: Indiana Attorney General Opinion on Property
Taxation of Unincorporated Churches..... 199

Appendix 3: Biblical Reasonableness, Original Article in 1999
Law Street Journal..... 207

Index..... 211

Index of Cases..... 213