



## ***FACT SHEET*** ***Church of the Isaiah 58 Project of Arizona v. La Paz County***

### ***ABOUT Church of the Isaiah 58 Project of Arizona v. La Paz County***

Alliance Defending Freedom filed suit against La Paz County in March 2011 for hitting a rural Arizona church with a \$50,000 tax bill that the state agrees the church does not owe. The bill has resulted in a tax lien on the church's property which could result in foreclosure and an end to the church's ministry, including its outreach to the needy—a program praised by the Quartzsite mayor and police chief.

### ***CURRENT STATUS OF Church of the Isaiah 58 Project of Arizona v. La Paz County AS OF 10/10/2013***

The church appealed its case to the Arizona Supreme Court after the Arizona Court of Appeals upheld an Arizona Tax Court decision that found the church should have paid the tax bill before challenging it as illegal. Alliance Defending Freedom attorneys argue that state law does not require the church to do so when it is challenging an illegally assessed tax so high that the congregation can't pay the bill and ask for a refund later. The tax bill of roughly \$50,000 is approximately equal to the church's entire annual budget. Paying the tax before filing suit would have required the church to close its doors, sell off its assets, and end its ministry.

### ***WHAT IS AT STAKE?***

- Whether the government has the right to levy unjust and illegal taxes on religious institutions, forcing them to shut down.
- Whether the government can impose illegitimate taxes on churches and threaten their existence as well as the community good they provide.
- Whether churches can remain autonomous and free of undue government interference.

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### ***ABOUT Alliance Defending Freedom***

Alliance Defending Freedom is an alliance-building, non-profit legal organization that advocates for the right of people to freely live out their faith.

### ***ABOUT Erik Stanley***

Erik Stanley serves as senior legal counsel with Alliance Defending Freedom at its Kansas City Regional Service Center, where he heads the Alliance Defending Freedom Church Project. He has focused his practice on appellate law, free speech, traditional family values, pro-life, and religious liberty constitutional law. Stanley has filed, briefed, and argued numerous trial and appellate cases on constitutional issues throughout the United States. Stanley graduated from Temple University School of Law in the top five percent of his class and is a member of the Florida, Kansas, and the District of Columbia bars, as well as the U.S. Supreme Court and numerous federal district and appellate courts.