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County plans sect tax certificate sale

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Pinellas County plans to offer for sale next week \$257,267.71 in tax sales certificates on 10 parcels of Scientology-owned property to cover unpaid real estate and tangible personal property taxes, Tax-Collector O. Sanford Jasper said Thursday.

The certificates, which concern 10 parcels of sect property—including the former Fort Harrison Hotel—will be offered for sale July 10, barring a court-ordered injunction to stop the sale of some of the certificates, Jasper said.

Jasper noted that the sect has

been granted a hearing before Circuit Court Judge B.J. Driver "to try and stop me from holding the sale."

The tax collector said the Clearwater-based sect owes real estate taxes of \$228,845.33 and tangible property taxes of \$28,422.38, bills which became due last Sunday. Still, the combined sum of the unpaid taxes is only about half of the \$569,662.27 Jasper said the sect owes Pinellas County.

Monday's scheduled court hearing will try to stop the sale of the personal property certificates, sect attorney Paul Johnson said.

"On the personal property, if

we do not pay taxes, the sheriff can go out and sell property for the unpaid taxes," Johnson said Thursday. "As far as the real estate taxes, there's nothing pressing. It is a single certificate and even if it is purchased, nothing can happen. In effect it's a lien like any other unpaid taxes."

The sect's reluctance to pay the taxes stems from an ongoing disagreement between the Church of Scientology and the county as to the sect's religious status.

Johnson said the Church of Scientology is like any other organized religion and thus should be granted the same tax-exempt sta-

tus. But county officials claim the sect is a profit-generating organization and must pay its taxes.

"Tax sales certificates are certificates for the amount of taxes owed on each piece of property," Jasper explained. "That amount is then offered to a tax buyer. (When the certificate is sold,) that means the money has been produced and the certificate is transferred to the buyer."

Jasper said the buyer would not own the property listed on the certificate, but rather "would merely hold a lien on the property." He said a buyer can do little with the certificate—other

than draw interest—for two years. At that time, Jasper said, the property could conceivably be put up for auction.

"But that's not going to happen," Johnson said. "The church is not going to let the property be sold. (Because of the two-year moratorium,) there's really no big deal as far as the property. And I think an investor would be ill-advised to bid on (the real estate certificate) knowing that they may not get anything."

Johnson said Florida law dictates the courts should stay the sale of personal property certificates when there is a lawsuit pen-

ding, as in this case. He said he "would be surprised" if Driver does not grant the injunction forbidding the sale of personal property tax certificates "because the law provides for it."

"I don't want to speak for what he's (Driver) going to do, but I'd be very surprised if he didn't grant the injunction pending the outcome of litigation."

A court order stopped the sale of \$289,429 in 1982 Scientology tax certificates, and \$22,965 of 1981 personal property taxes are still outstanding due to a court order.

The sect has paid, under protest, tax bills in the past.