

Town of New Lebanon,

Columbia County.

Application for exemption
of Assessment.

United Society of Believers,
commonly called Shakers.

McClellan & Dardess,
Attorneys for Petitioner.

Chatham, N. Y.

BEFORE THE ASSESSORS OF THE TOWN OF NEW LEBANON.

The United Society of Believers, commonly called Shakers, considering itself aggrieved by the assessment and valuation placed by your honorable board upon its real property situate in the town of New Lebanon for the purposes of the annual assessment and tax levied therein for the year 1906, as appears by the assessment roll now open for public inspection and about to be finally completed, respectfully presents for your consideration the following statement regarding the said property in said town and the grounds of its grievances and complaint in respect thereto, and asks that said assessment be corrected to correspond with the facts as appears herein:

First. Your petitioner alleges that the United Society of Believers, commonly called Shakers is a religious corporation recognized as such in the statutes of the State of New York, and distinctly recognized as a church in The Religious Corporations Law, Article VII, section 92; and that therein the religious constitution of said society is referred to.

Second. That in and by the religious constitution of said society, called its Covenant, the object and design of the church relation is stated in Article II, section 1, thereof to be as follows: "We further acknowledge and declare that the great object, purpose and design of our uniting ourselves together as a church or body of people, in social and religious compact, is faithfully and honestly to occupy, improve and diffuse the various gifts and talents, both of a spiritual and temporal nature, with which Divine wisdom has blest us, for the service of God, for the honor of the Gospel, and for the mutual protection, support, comfort and happiness of each other as brethren and sisters in the Gospel, and for such other pious and charitable purposes as the Gospel may require."

And that in said Covenant, it is further provided in Article

VII., section 1, as follows: "According to the faith of the Gospel which we have received and agreeable to the uniform practice of the Church of Christ from its first establishment in this Society, we covenant and agree to dedicate, devote, consecrate and give up, and by this Covenant we do solemnly and conscientiously dedicate, devote, consecrate and give up ourselves and services together with all our temporal interest to the service of God and the support and benefit of the Church of this community, and to such other pious and charitable purposes as the gospel may require, to be under the care and direction of such Elders, Deacons, and Trustees as are or may be appointed and established in the Church by the authority aforesaid."

Third. That the Tax Law of the State, Art I., section 4, sub. div. 7, provides: "Real property of a corporation or association organized exclusively for the moral or mental improvement of men or women, or for religious, bible, tract, charitable, benevolent, missionary, hospital, infirmary, educational, scientific, literary, library, patriotic, historical or cemetery purposes, or for the enforcement of laws relating to children or animals, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes; and the personal property of any such corporation shall be exempt from taxation."

Fourth. That no officer or member of said society receives or is lawfully entitled to receive any pecuniary profit from the operations thereof, and that no employee receives or is lawfully entitled to receive any pecuniary profit from the operations thereof excepting reasonable compensation for services in effecting one or more of such purposes, or as proper beneficiaries of its strictly charitable purposes.

Fifth. That the real property situated in the town of New Lebanon appearing upon the assessment roll of said town for the year 1906 is used exclusively for carrying out thereupon the purposes set forth in the constitution or Covenant of said Society.

Sixth. That all the real property of said Society is held in trust for the benefit and use of the members thereof, according to the religious constitution, or Covenant, of said Society.

Seventh. That your petitioner in behalf of said Society, claims that the said Society was organized exclusively for the mental and moral improvement of men and women; for religious, bible, charitable and benevolent purposes, and for no other purposes whatever, and the members thereof devote their time and services to the society for such purposes, without compensation or pecuniary profit to them.

Wherefore, your petitioner respectfully claims that the real property of your petitioner appearing upon said assessment roll is exempt from taxation, pursuant to the Tax Law, Article I, section 4, Sub. div. 7, and asks that its assessment be corrected accordingly.

Dated August 21, 1906.

The United Society of Believers,
commonly called Shakers.

By

Trustee.

State of New York,
County of Columbia.

being duly sworn, says that

he is one of the trustees of the United Society of Believers commonly called Shakers, of the town of New Lebanon, said county and has charge of the matters referred to in the foregoing petition relating to the assessment of taxes levied against the said United Society of Believers, commonly called Shakers, for the year 1906, and is authorized to make this Application for correction of Assessment; and that he has read the foregoing petition and that the same is true to the knowledge of deponent, except as to the matters therein stated to be alleged upon information and belief, and as to those matters he believes it to be true.

Sworn to before me this :

day of August, 1906. :

