



THE ARCHDIOCESE OF SAN FRANCISCO
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**SUPERIOR COURT JUDGE UPHOLDS TRANSFER TAX CASE RULING IN
FAVOR OF ARCHDIOCESE**

(January 9, 2012) SAN FRANCISCO At a January 9, 2012 hearing Superior Court Judge Richard Kramer made final the Tentative Statement of Decision against the City of San Francisco that he issued on November 18, 2011. In a fight to preserve the freedom of religious organizations to restructure, the Archdiocese of San Francisco challenged an attempt by San Francisco Assessor-Recorder Phil Ting, to impose a 20 million dollar transfer tax bill on an internal reorganization involving Archdiocesan parish and school properties.

This struggle lasted more than three and a half years. Jack Hammel, General Counsel for the Archdiocese, made the following comments in response to Judge Kramer's decision: "As I have previously stated, 'The family of Archdiocesan civil law corporations has simply been reorganized to better enshrine the centuries old principles of church law concerning the uniqueness of parishes and schools. The courts in recent years have said that if you claim that your parishes and schools are unique under church law then show it in your corporate structures and related articles and by-laws. We have done that. Each corporation is a spoke in the Archdiocesan wheel and the ecclesiastical office of the Archbishop is the essential 'hub' of that wheel. Intra-church

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transfers within a wheel of this nature are not subject to transfer tax. It is as simple as that.”

Hammel added, “This has been a very frustrating experience. From the outset, Mr. Ting and his chief assistant in the Recorder’s office, Craig Dziejic, refused to recognize well-established law on this subject. This refusal and the repeated delaying tactics that we encountered over the past three and a half years, caused a considerable disruption to the charitable activities of the Archdiocese.

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