

Church Real Estate

439

A Study in Church Reputability*

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IF, AS VEBLÉN HAS WRITTEN, "the possession of goods, whether acquired aggressively by one's own exertion or passively by transmission through inheritance from others, becomes a conventional basis of reputability,"¹ and if Veblén's canons of reputability are applicable to institutions, then an examination of the real estate holdings of churches in a community should afford some index of the community esteem for denominations.

If, again as Veblén has written,

Institutions are not only themselves the result of a selective process which shapes the prevailing or dominant types of spiritual attitude and aptitudes; they are at the same time special methods of life and of human relations, and are therefore in their turn efficient factors of selection.²

then the criteria of social position which operate in respect to churches will also operate upon the individual members of the community participating in them and again jointly upon individuals and churches.

It is therefore proposed to examine the real estate holdings of the churches in an industrial New England city—New Haven, Connecticut—a community which displays a wide variety of economic activity, ranging from agriculture to highly developed industry and business finance. In population New Haven is an amalgam of first settler English stock, of members of most of the waves of immigration to the United States, of Negroes, and of the offspring of all these groups.

* Some of the material and discussion of this paper was presented to the Fifteenth Annual Meeting of the Eastern Sociological Society, New York, April 22, 1944, as "Ecological Aspects of the Churches of New Haven."

¹ Thorstein Veblén: "The Theory of the Leisure Class," New York, The Viking Press, 1931, Modern Library Edition, p. 29.

² *Ibid.*, p. 188.

The city thus presents a significant case study of an urbanized cosmopolitan region. Since population diversity has paralleled economic diversity, New Haven has maintained continuity of colonial stock and at the same time has achieved complexity of population, society, and culture. For the purpose of such a study as this, there is another recommendation for New Haven. From earliest colonial days, the church has been a prominent institution. With the development of the city, that prominence has changed in both kind and implication; but the church has always been visibly to the fore.

There were in 1941-1942 112 churches active in New Haven with a qualifying minimum of twelve months' recognized existence. From the founding of the colony in 1638 until 1750 all churches had been Congregational. From 1750 to 1810 there were only Congregational and Episcopal churches. In the decade of 1840, Catholic and Jewish churches became active. The chief denominations as reported in *Religious Bodies* for 1936 show the following strength:³

<i>Denomination^a</i>	<i>Number of Churches^b</i>	<i>Total Membership^c</i>
Congregational	10	6,884
Episcopal	12	9,587
Methodist	10	3,870
Baptist	7	2,847
Universalist	1	401
Presbyterian	2	241
Lutheran	3	1,659
Roman Catholic	20	71,161
Jewish	18 ^d	24,700

a. These denominational categories are inclusive, except for the Negro Methodist groups, which are not included.

b. These figures are for churches reporting to the Bureau of the Census.

c. The definition of membership is not standard, and therefore these figures are not strictly comparable.

³ U. S. Bureau of the Census: *Religious Bodies*, 1936, 1: 600-601.

- d. The number of Jewish churches here given is not in accordance with available local information, which is 13. The Greater New Haven area may have been used rather than the smaller city.

This is the end result of the first ten churches to be organized in different denominations:

(1) Center Church	(Congregational)	1639
(2) Trinity Church	(Episcopal)	1752
(3) First Methodist Church	(Methodist)	1811
(4) First Baptist Church	(Baptist)	1816
(5) Christ Church	(Roman Catholic)	1833*
(6) First Universalist Church	(Universalist)	1836
(7) Temple Mishkan Israel	(Jewish—Reform)	1840
(8) Trinity Evangelical Lutheran Church	(Lutheran)	1865
(9) First Presbyterian Church	(Presbyterian)	1873*
(10) First Unitarian Church	(Unitarian)	1893*

* These churches did not persist. The first Catholic church to endure was founded in 1848; the first Presbyterian in 1886. There is no Unitarian church in New Haven today.

For purposes of convenience, denominations (of which there are some forty in the city) and undenominational churches have been classified into four Church Groups: Jewish, Catholic, Protestant, and Other. In order they rank by diminishing age and stand in sequence or related evolution. Other categories are available. But these appeal because they are socially relevant. The second and fourth alone require comment. Eastern (Orthodox) and Western (Roman Catholic) churches have a common background and show signs of merging in this country into an eventual single denomination under Rome. A special category seems called for in the case of distinctly neither Christian nor Protestant denominations, such as Bahai and Spiritualist. The Salvation Army is arbitrarily assigned with these to the Other Group because it has never been accepted in New England on equal terms with the old line denominations or even with the newcomers.

By Church Group, New Haven's 112 churches may be classified: 13 Jewish, 24 Catholic, 69 Protestant, and 6 Other. They are distributed according to Table A—Ecological Distribution of Churches by Church Groups, Davie Districts, District Types. This follows the ecological analysis developed by Professor Maurice R. Davie,⁴ who has described 25 ecological areas (See Table B, New Haven Areas by Predominant Characteristics), which in the literature of the field are known as Davie Districts—here called merely Districts. These 25 are capable of classification into seven District Types:⁵

<i>District Type</i>	<i>District</i>	<i>No. of Districts</i>	<i>Characteristics</i>
A	1, 17	2	Upper Class Residential
B	2, 10, 14, 16, 18, 22	6	Upper Middle Class "
C	3, 7, 8, 9, 11, 12, 15, 19, 20, 21	10	Lower " " "
D	4, 5, 6, 13	4	Lower Class Residential
E	Central Business	1	Business
F	Industrial	1	Industrial
G	Yale University	1	Yale University

For purposes of comparison, Table C—Distribution by Davie Districts According to Religion of Head of Family—provides the constituency basis for churches and denominations. To round out the constituency picture, Table D gives distribution of minority churches by Church Groups and District Types.

Church real estate, to which the previous analytical appa-

⁴ "The Pattern of Urban Growth," in "Studies in the Science of Society," ed., G. P. Murdock, New Haven, Yale University Press, 1937, pp. 133-62.

⁵ A six-category classification is used by G. E. Evans, "Social and Geographical Distribution of Dispensary Cases of Rheumatic Fever in New Haven," in "Rheumatic Fever in New Haven," ed., John R. Paul, Lancaster, Pa., Science Press Printing Co., 1941, pp. 93-108. A four-category classification is used by M. R. Davie and R. J. Reeves, "Proximity of Residence Before Marriage," *American Journal of Sociology*, Jan., 1939, 44: 514-7.

ratuſ will be applied, is of two kinds—tax-paying and tax-exempt. Of the two, the ſecond is the greater in volume and the more general. The Grand Liſt of the City of New Haven totaled \$256,501,135 for real eſtate; for various types of ſtatutory categories, there were exemptions of \$139,850,499. Exemptions for church buildings were \$5,871,570; for all church-owned real eſtate, \$8,829,803. Tax-paying property owned by churches was aſſeſſed at \$1,365,080. In all, church property totaled \$10,194,883, or 3.9 per cent of the Grand Liſt. The number of churches owning tax-exempt or church property was 97, out of a poſſible total of 112. The churches with no property holdings were all Protestant (11) or Other Group (4).

The church-owned is but a ſmall percentage of the total property of the community, and even in the exempt category, churches are not prominent, ranking quite ſecondarily to ſchools and other public property. Indeed, Yale University alone claims a tax exemption of more than \$68,000,000, or nearly eight times as much as all the churches together. The overall picture of tax exemption is as follows.

Exemptions comparable to that enjoyed by church property were for ſchools, for New Haven ſervices, cemeteries, and Yale University:

Exemptions for ſchools:

Private	\$ 382,400	
Public	7,578,905	
Parochial (Roman Catholic) ...	<u>2,139,915</u>	\$10,101,220
Exemptions for City of New Haven facilities		\$21,719,495
Cemeteries		\$ 930,265
The Housing Authority of the City of New Haven		\$ 2,301,010
Yale University		\$68,660,905

In Tables E and F there is preſented a ſummary of tax-paying and tax-exempt church-owned real eſtate by

Church Group, Davie District, and District Type. Table G extracts the same data for tax-paying property and separates it for minority and non-minority churches. Table H presents an analysis of tax-exempt real estate for minority churches.

By comparative totals of tax-paying property, the Church Groups stand in order of wealth Protestant, Catholic, and Jewish. When their total holdings are averaged for the number of churches in each group, the results stand Protestant \$126,359, Catholic \$10,580, and Jewish \$10,213. By totals of tax-exempt real estate, the order is Protestant, Catholic, Jewish, and Other; the Church Group average-per-church gives the order Catholic \$161,145, Protestant \$75,957, Jewish \$38,083, and Other \$30,870. Tax-exempt property by District Type presents a Church Group bar-graph pattern given on Table I—Protestant holdings bulk largest in the two best residential District Types and in the Business and University areas; Catholic, in the third and fourth District Types. The Protestant concentration is in B and E; the Catholic in C.

Thus the Protestant Group shows stronger investment in the better residential district types and in the earliest area of settlement—the present central business district. It might be said that Protestant Group holdings display, in their tax-exemption, the enjoyment of privilege by those accustomed to established community position. It might be said that the Catholic and Jewish Groups display the enjoyment of privilege from association, since church norms were set by the Protestant colonizers. Insofar as church property exceeds in valuation and quality of appointments the requirements of mere utility, an element of conspicuous consumption characterizes it. Such excess of property over the demands of utility involves a pious ostentation, the tax-exemption of which constitutes a culturally and politically approving recognition of a basic non-utility.

Taken with Veblen's classic analysis of conspicuous consumption as the badge of reputability and decorum, the following passage from Henry George offers a theoretical analysis that may be taken as the point of departure for some concluding speculation:

Since the motive of ostentation in the use of wealth is simply to show the ability to expend wealth, and since this can be shown in the ability to pay a tax, taxes on ostentation pure and simple, while not checking the production of wealth, do not even restrain the enjoyment of wealth. But such taxes, while they have a place in the theory of taxation, are of no practical importance. Some trivial amount is raised in England from taxes on footmen wearing powdered wigs, taxes on armorial bearings, etc., but such taxes are not resorted to in this country, and are incapable anywhere of yielding any considerable revenue.⁶

We have no vanity taxes on property, although we do enjoy a thorough program of luxury taxes. The incidence of taxation upon the middle area between undebatable luxuries and essentials is not to be examined here. Nor is the nebulous, or at best uncertain, question of church membership. Denominations within Church Groups do not employ the same basis of reporting members for the *Census of Religious Bodies*.⁷ It is undeniable, however, that there are many New Haveners who do not attend any church, who do not belong to any church. Of these, many are in turn property-owners and tax-payers who pay a rate higher than would be necessary were New Haven churches not exempted.

Two facets of this question are worth mentioning. The negative taxation has its positive rate-paying incidence upon members of one church whose denomination is relatively little advantaged. They accordingly pay, directly in taxes or indirectly in rent and rent-priced goods and services, for the conspicuous consumption of other Church Groups, other de-

⁶ "Protection or Free Trade," New York, Robert Schalkenbach Foundation, 1940, p. 287.

⁷ Q. v.

nominations, and other church members. The line of reasoning can be carried to the point, in fact, where it can be said that unless one belongs to a select church and denomination, he is thus burdened.

The second facet of the present tax pattern is the visible expense to the city treasury caused by churches and their activities. These activities and the resulting expense involve fire, police, and public works supported by Grand List levies. It should be mentioned that there are offsetting expenditures from church funds in good works and intangibles that might otherwise need to be matched by city moneys. Exact balancing of accounts is impossible from available data. The conclusion of this train of inquiry leads again to Henry George, who observed of tax preferences for entrepreneurial ventures:

All experience shows that the policy of encouragement, once begun, leads to a scramble in which it is the strong, not the weak . . . that succeed.

On the whole, the ability of any industry to establish and maintain itself in a free field is the measure of its utility, and that "struggle for existence" which drives out unprofitable industries is the best means of determining what industries are needed under existing conditions and what are not.⁸

A general and quite abstract justification for such preferential treatment of the institutional property holdings of the church can perhaps be found in Keller's large dictum, "The great service of religion to early man was the discipline it enforced upon him."⁹ It encouraged thrift. The same author, in commenting on the non-utilitarian consumption of goods and services in the guise of sacrifice enlarged and qualified this opinion:

It is necessary to look squarely at the actual loss and waste of sacrifice, for they were actual. No evolutionist can believe, however, that there were no compensating advantages capable of conferring survival-value upon the practice. Sacrifice, by destroying capital and other advantages in living, entailed increased effort and exercised a "discipline through fear."

⁸ *Ibid.*, p. 96.

⁹ Albert G. Keller, "Starting-Points in Social Science," Boston, Ginn & Co., 1923, p. 138.

The reality of the loss is undeniable; it cannot be argued away; the only question is as to the value of the compensating advantages which were conferred by the system.¹⁰

The distinction between sectarian sacrifice on temple altars and what began as theocratic subordination of Caesar's revenue base to God's is a real one, not here to be slurred over. Culturally and economically, however, the point can be argued in favor of church tax exemptions.

In a modern city whose origin lay in theocracy, there is no problem of tracing the origin of tax exemption for church real estate. Caesar did not levy upon God, particularly when Caesar was the temporal arm of God's kingdom. The practice, however, of contemporary times takes new significance. There is today no established community religion; competing families of churches all enjoy exemption. Lord Stamp calls such usage negative taxation,¹¹ as part of a fiscal device whereby the State, in granting exemption, gives real or quasi subsidy to person or practice.

"For whosoever hath, to him shall be given." The perquisites of institutions and substance accrue to those who are the participant heirs of institutions and who in their own right as well as by association are habituated to economic competence. Tax exemption does not occur as an independent consideration. Church tradition, church-state separation, the reputability of continued enjoyment of wealth, precedent—these and other considerations complicate the question.

The question may, however, arise. In 1933 Abraham Epstein shocked many sensibilities by writing, "If experience ultimately shows that adequate taxation drives wealth into tax-exempt securities, the simplest device for dealing with this is to eliminate the word 'exempt.'"¹² Many political and

¹⁰ William G. Sumner & Albert G. Keller, "The Science of Society," New Haven, Yale University Press, 1927, 2: 1222.

¹¹ Josiah Charles Stamp, "Taxation," *Encyclopaedia Britannica* (1941), 21: 840.

¹² *Insecurity—A Challenge to America*, New York, Random House (3rd rev. ed., 1933), p. 663.

social sensibilities are still offended, now that tax-exemption has been removed from all securities in this country. The action is one not likely to be reversed. It may be that the considerations complicating taxation of church property may also be stripped to the bare political and economic elements. We have here one more illustration of the insight of Mr. Justice Holmes:

Our system of morality is a body of imperfect social generalizations expressed in terms of emotion. To get at its truth, it is useful to omit the emotion and ask ourselves what those generalizations are and how far they are confirmed by fact accurately ascertained.¹³

The bare bones of the question have been pointed out by Henry George in recommending the justice and equity of land-value based taxation, which "falls only upon those who receive from society a peculiar and valuable benefit, and upon them in proportion to the benefit they receive."¹⁴

Church Groups in New Haven show a corresponding position on the two scales of ecological distribution and of holdings in real estate. The more advantaged in social-economic ecological rating are also the wealthier. The distribution of tax-paying real estate adds point to these generalizations.

The basis of reputability according to possession of goods is attested by the undisturbed enjoyment by churches of tax-exemption. The 1933 pronouncement of the New York City Affairs Committee can be applied to New Haven and its churches:

Many sound reasons could be advanced for a general policy of taxing all privately owned property which is now exempt, but the present state of American public opinion would not permit this.¹⁵

The balance of pressures described by Thurman Arnold guarantees for the present the inviolable reputability of church

¹³ Oliver Wendell Holmes, "Ideals and Doubts," in "Collected Legal Papers," New York, Harcourt Brace & Co., (copyright 1920), p. 306.

¹⁴ "Progress and Poverty," New York, Robert Schalkenback Foundation, 1938, p. 421.

¹⁵ *New York Times*, Nov. 27, 1933, "Churches Accused of 'Profiting' by Tax-Exemption."

land holdings and their tax exemption: "All tax programs produce unpleasant associations and bitter hostility, and for that reason falter under conflicting pressures."¹⁶ There is general agreement about the undesirability of increased taxes. There is even abstract agreement with the (New York) State Association of Real Estate Boards, which heard Ray Hofford of Albany with approval:

The continuous increase of exemptions has become a cancerous growth upon our tax system, which if not checked will bring dire results.

Every piece of real estate that is added to the exempt roll places just that much more burden upon the private property owner, who is already being crushed by taxes.¹⁷

The average citizen, church member or not, concentrates his agreement upon the danger of new exemption.

The point of view of Mr. Toledano is not general: "I wonder why," he wrote to the *Times*, "in the search for new sources of revenue . . . so little is said about the taxing of church property used for commercial purposes."¹⁸ Still rarer is the opinion expressed by the Rev. Walter W. Reid, of Tomkins Cove:

Let the churches be taxed. It possibly will be said that this suggestion deprives the church of its rights. Not of its rights but of a privilege granted to it by the State.

It is my firm conviction that the taxing of church property will enhance the self-respect of churches and churchmen, and that it will bring the churches into a more favorable light in the eyes of that not inconsiderable number of persons who do not look upon organized religion with particular kindness.

If churchgoers love their church, they will support it whether taxed or untaxed. If they do not love it, no amount of begging, no charity from the State can save it.¹⁹

The note of churchmanly concern for the opinions of the unchurched is a rare one in serious organized religious discus-

¹⁶ "The Symbols of Government," New Haven, Yale University Press, 1935, p. 116.

¹⁷ *New York Times*, October 22, 1933, "Against Tax Exemptions."

¹⁸ *New York Times*, September 21, 1933, "Taxing Church Property."

¹⁹ Letter to *The New York Times*, October 4, 1933.

sion. The official federal *Census of Religious Bodies* itself, curiously enough, does not arrive at a no-church count by subtracting local memberships from local total population. This reflects a blind spot in American thinking that is not duplicated in politics, where Republican, Democratic, and other party memberships are conscientiously considered in relation to the total body of voters in order to determine the independent vote. It does not occur in business, for the difference between customers or clients and total potential buyers is considered sales potential, disinterested for cause, or antagonistic. This matter, however, is one for the intellectual historian, the student of organized religion, or the specialist in social institutions.

The initial Veblenian observations would seem to be borne out in the correlation of social prestige of church constituents and municipally recognized wealth. The invidious criteria of individual and class status would seem to find reflection in the physical appurtenances of their social-religious exercises. At least in real estate, the church is one institution among many, exhibiting the stigmata of the prevailing culture.

The note of economic-political criticism to be found in the references to Henry George looks beyond the existing major and minor institutions and their established functioning to an ideal readjustment in terms of greater civic and personal satisfactions from more wholesome and generally available realities. The enjoyment of the status quo is a satisfaction to those advantaged at present. Given status or authority, the advantaged will automatically strive to perpetuate their perquisites. Where the past conferred the warrant, they will counsel a veneration for tradition; where the present assures, modernity. This is in the nature of social behavior. It is so with all institutions.

Social change, however, is a greater certainty than con-

tinued veneration of currently immutable verities. The church is one of the most dramatically changing institutions in our society. Faulkner describes a trend that may in realization bear upon this analysis:

Religion, like every other phase of cultural life, could hardly escape the influence both of the Industrial Revolution and of the era of reform. At least three tendencies . . . are easily discernible: a trend toward church unity, a further liberation of theology, and a strong movement toward socialized religion.²⁰

The social gospel that appears to thrive today is predominantly one of economic and political responsibility. If Faulkner's representative report is borne out, it is quite possible that tax exemption for church property will be voluntarily relinquished. Henry George gives the criteria of an optimum tax:

The best tax by which public revenues can be raised is evidently that which will closest conform to the following conditions:

- (1) That it bear as lightly as possible upon production. . . ;
- (2) That it be easily and cheaply collected, and fall as directly as may be upon the ultimate payers. . . ;
- (3) That it be certain. . . ;
- (4) That it bear equally—so as to give no citizen an advantage or put any at a disadvantage, as compared with others.²¹

Levies upon church property would not touch economic production; they would be as dependable as membership and attendance, or the assessed value of the land taken out of economically productive use for institutional and special-group purposes; they would be as easily and cheaply collected as any tax with a visible paying group and a dependable basis for calculation, and they would be as directly apportioned as any other than an income tax; they would be certain, if the church in question were sufficiently solvent, to remain in existence.

Bucknell University

²⁰ Harold U. Faulkner, "American Political and Social History," New York, F. S. Crofts & Company, (2nd ed., 1941), p. 580.

²¹ *Ibid.*, p. 408.

APPENDIX

TABLE A

*Ecological Distribution of Churches by Church Groups,
Davie Districts, and District Types*

Davie district	District type	Jewish	Catholic	Protestant	Other*	Total
I	A	..	..	3	..	3
II	B	1	2	4	..	7
III	C	..	1	3	1	5
IV	D	1	4	2	1	8
V	D	..	..	..	..	—
VI	D	..	2	4	..	6
VII	C	..	1	1	..	2
VIII	C	..	..	2	..	2
IX	C	..	..	1	..	1
X	B	..	1	2	..	3
XI	C	..	1	1	..	2
XII	C	1	4	6	..	11
XIII	D	5	..	1	..	6
XIV	B	2	3	3	..	8
XV	C	1	1	13	..	15
XVI	B	1	1	3	1	6
XVII	A	..	1	1	..	2
XVIII	B	..	..	2	..	2
XIX	C	..	..	..	..	—
XX	C	..	..	..	..	—
XXI	C	..	1	6	..	7
XXII	B	..	..	..	..	—
XXIII	E	1	..	7	2	10
XXIV	F	..	..	..	..	—
XXV	G	..	1	3	1	5
Total		13	24	68	6*	111*
Summary: A		..	1	4	..	5
B		4	7	14	1	26
C		2	9	33	1	45
D		6	6	7	1	20
E		1	..	7	2	10
F		—	—	—	—	—
G		..	1	3	1	5
Total		13	24	68	6*	111*

* Bahia not included.

TABLE B
New Haven Areas By Predominant Characteristics*

Davie district	% of Pop.	Land use	Nativity	Religion	Occupation
I	3.7	1-fam.	American	Prot.	Prof. & Bus. exec.
II	2.3	2-fam.	Mixed	Mixed	Off. wkrs., Dirs. & Prop.
III	4.0	2-fam.	For.-born	Cath.	Artisans & Laborers
IV	7.5	2-fam. & Bus.	For.-born	Cath.	Laborers
V	2.9	2-fam. & Bus.	For.-born	Cath.	Laborers
VI	8.7	2-fam.	For.-born	Cath.	Laborers & Artisans
VII	5.5	2-fam. & 1-fam.	Mixed	Cath.	Laborers & Artisans
VIII	2.1	Vac. & 1-fam.	Mixed	Prot.	Artisans & Laborers
IX	2.1	Vac. & 2-fam.	Mixed	Cath.	Laborers & Artisans
X	2.3	Vac. & 1-fam.	Mixed	Cath.	Artisans & Off. wkrs.
XI	3.0	2-fam.	Mixed	Cath.	Laborers & Artisans
XII	18.9	2-fam.	For.-born	Cath.	Laborers & Artisans
XIII	1.1	Bus.	For.-born	Cath.	Laborers & Artisans
XIV	2.6	2-fam. & 1-fam.	American	Mixed	Off. wkrs., Dirs. & Prop.
XV	7.5	2-fam.	Mixed	Mixed	Laborers & Artisans
XVI	9.9	2-fam.	Mixed	Mixed	Dir. & Prop., Off. wkrs.
XVII	3.5	1-fam.	American	Prot.	Bus. Exec. & Off. wkrs.
XVIII	2.1	2-fam. & 1-fam.	Mixed	Mixed	Artisans & Off. wkrs.
XIX	0.2	Vac.	2nd gen.	Cath.	Pub. serv. & Dirs. & Prop.
XX	0.3	Vac. & 1-fam.	2nd gen.	Prot.	Artisans
XXI	6.6	2-fam.	Mixed	Mixed	Artisans & Laborers
XXII	1.9	2-fam.	Mixed	Cath.	Artisans, Off. wkrs., Dir. & Prop.

* M. R. Davie, "The Pattern of Urban Growth," in "Studies in the Science of Society," ed. G. P. Murdock, 1937, p. 138.

TABLE C

*Distribution by Davie Districts According to Religion of Head of Family**

Davie district	District type	Per cent distribution by religion of head of family				Total
		Jewish	Catholic	Protestant	None	
I	A	16.4	10.5	71.6	1.5	100.0
II	B	19.6	46.4	32.2	1.8	100.0
III	C	3.2	71.4	25.4	...	100.0
IV	D	2.1	94.6	2.7	0.6	100.0
V	D	...	96.0	2.0	2.0	100.0
VI	D	2.6	81.5	15.9	...	100.0
VII	C	1.0	64.3	34.7	...	100.0
VIII	C	...	30.8	66.7	2.5	100.0
IX	C	...	84.2	13.2	2.6	100.0
X	B	...	53.3	46.7	...	100.0
XI	C	9.0	67.0	24.0	...	100.0
XII	C	20.5	68.9	10.1	0.5	100.0
XIII	D	17.65	64.7	17.65	...	100.0
XIV	B	17.0	31.9	44.7	6.4	100.0
XV	C	16.4	32.9	48.6	2.1	100.0
XVI	B	32.6	30.0	34.2	3.2	100.0
XVII	A	8.7	20.3	65.2	5.8	100.0
XVIII	B	21.0	36.9	42.1	...	100.0
XIX	C	...	75.0	25.0	...	100.0
XX	C	25.0	12.5	62.5	...	100.0
XXI	C	3.0	46.7	49.6	0.7	100.0
XXII	B	6.4	61.3	32.3	...	100.0
XXIII	E	4.8	52.3	38.1	4.8	100.0
XXIV	F	...	...	...	...	...
XXV	G	...	16.7	66.6	16.7	100.0
Average		12.2	56.7	29.6	1.4	100.0
Summary:	A	12.8	15.6	67.7	3.9	100.0
	B	16.1	43.3	39.3	1.3	100.0
	C	7.7	56.3	34.8	1.2	100.0
	D	5.6	84.2	9.5	0.7	100.0
	E	4.8	52.3	38.1	4.8	100.0
	F	...	...	...	...	...
	G	...	16.7	66.6	16.7	100.0

* Adapted from table in unpublished manuscript by Professor Davie on the Ecology of New Haven; based on Sample Family Survey, 5 per cent sample, 1933.

TABLE D
Distribution of Minority Church Groups by District Types

Minority	Church group															Total churches			
	Jewish					Catholic					Protestant								
	District Type			Type		District Type			Type		District Type			Type					
	A	B	C	D	E	A	B	C	D	E	A	B	C	D	E				
Danish														1				1	
French										1								1	
German								1								3	1	1	6
Greek								1											1
Italian									1	2						1	1		5
Jewish	4	2		6	1														13
Lithuanian										1									1
Negro																13	1		14
Polish										1									1
Russian										1									1
Swedish																1	1	1	3
Syrian																			1
Ukranian																			1
Total	4	2		6	1			3	4	4					2	18	4	1	49

Summary of Minority Church Location by District Type and Church Group

Church group	District type					Total churches
	A	B	C	D	E	
Jewish		4	2	6	1	13
Catholic			3	4	4	11
Protestant			2	18	4	25
Total		0	9	24	14	49

TABLE E
Assessed Valuation of Tax-Paying Church Real Estate by Church Group,
District, and District Type

Davie district	District type	Church group						Total		Average val.
		Jewish		Catholic		Protestant		No. chs.	Val.	
		No. chs.	Val.	No. chs.	Val.	No. chs.	Val.			
I	A									
II	B		1 \$12,970		1 \$ 8,025	2	\$ 20,995	\$ 10,498		
III	C		1 7,100		1 3,050	2	10,150	5,075		
IV	D		2 37,540		1 10,180	3	47,720	15,907		
V	D									
VI	D									
VII	C		1 2,420		1 4,760	2	7,180	3,590		
VIII	C									
IX	C									
X	B									
XI	C									
XII	C		1 10,000			1	10,000	10,000		
XIII	D									
XIV	B		1 3,225		1 19,575	2	22,800	11,400		
XV	C				4 17,415	4	17,415	4,354		
XVI	B									
XVII	A									
XVIII	B		1 12,060			1	12,060	12,060		
XIX	C									
XX	C									
XXI	C									
XXII	B		1 6,600			1	6,600	6,600		
XXIII	E	1	\$10,580		1 1,200,580	2	1,211,160	605,580		
XXIV	F									
XXV	G									
Total		1	\$10,580	9 \$91,915	10 \$1,263,585	20	\$1,366,080	\$683,040		
Summary:	A									
	B		3 \$28,255		2 \$ 27,600	5	\$ 55,855	\$ 11,171		
	C		4 26,120		6 25,225	10	51,345	5,135		
	D		2 37,540		1 10,180	3	47,720	15,907		
	E	1	\$10,580		1 1,200,580	2	1,211,160	605,580		
Total		1	\$10,580	9 \$91,915	10 \$1,263,585	20	\$1,366,080	\$683,040		

TABLE F
Assessed Valuation of Tax-Exempt Church Real Estate
by Church Group, District, and District Type

Davie Dist. dist. type	Church group								Total	
	Jewish		Catholic		Protestant		Other		No. chs.	Val.
	No. chs.	Val.	No. chs.	Val.	No. chs.	Val.	No. chs.	Val.		
I A					2	\$ 616,425			2	\$ 616,425
II B	1	\$208,145	1	\$ 359,145	5	283,270	1	\$13,000	9	863,985
III C			1	325,970	3	56,460			4	382,430
IV D	1	3,400	4	558,280	1	161,120	1	48,740	7	771,540
V D										
VI D			2	221,750	3	49,240			5	270,990
VII C			1	256,160	1	49,565			2	305,725
VIII C					2	68,140			2	68,140
IX C					1	33,255			1	33,255
X B			1	7,725	2	96,140			3	103,865
XI C			1	242,290	1	18,635			2	260,925
XII C	1	16,075	4	574,350	5	134,580			10	725,005
XIII D	5	73,860			1	28,120			6	101,980
XIV B	2	129,950	3	171,960	3	514,425			8	816,335
XV C	1	11,600	1	12,575	10	156,988			12	181,163
XVI B	1	31,470	1	307,000	3	207,220			5	545,690
XVII A			1	189,470	1	68,500			2	257,970
XVIII B					2	81,895			2	81,895
XIX C										
XX C										
XXI C			1	278,285	4	115,105			5	393,890
XXII B										
XXIII E	1	20,150			6	1,206,630			7	1,226,780
XXIV F										
XXV G			1	362,015	2	459,800			3	821,815
Total	13	\$495,075	24	\$3,807,475	58	\$4,405,513	2	\$61,740	97	\$8,829,803
Sum::										
A			1	\$ 189,470	3	\$ 684,925			4	\$ 874,395
B	4	\$369,990	7	895,840	15	1,182,940	1	\$13,000	27	2,411,770
C	2	27,675	9	1,690,130	27	632,728			38	2,350,533
D	6	77,260	6	780,030	5	238,480	1	48,740	18	1,144,510
E	1	20,150			6	1,206,630			7	1,226,780
F										
G			1	362,915	2	459,800			3	821,815
Total	13	\$495,075	24	\$3,867,475	58	\$4,405,513	2	\$61,740	97	\$8,829,803

Average valuation per church: Jewish, \$30,023; Catholic, \$161,145; Protestant, \$75,957; Other, \$30,870; All groups, \$91,029. Average valuation of churches in districts: Type A, \$218,599; Type B, \$89,325; Type C, \$61,856; Type D, \$63,584; Type E, \$175,254; Type G, \$273,938; All types, \$41,029.

TABLE G
Tax-Paying Real Estate Owned by Minority and Non-Minority Churches by District Types

District type	Church group	No. of churches	No. of pieces of property	Assessor's valuation
Minority churches				
A	.....	..	..	.....
B	Catholic	2	2	\$16,195
	Protestant	1	1	8,025
C	Catholic	1	1	10,000
	Protestant	5	7	20,465
D	Catholic	1	2	27,250
E	Jewish	1	1	10,580
Total	.....	11	14	\$92,515
Non-minority churches				
A	.....	..	..	.....
B	Catholic	1	2	\$ 12,060
	Protestant	2	3	22,955
C	Catholic	3	4	16,120
	Protestant	1	1	4,760
D	Catholic	1	3	9,290
	Protestant	2	2	281,350
E	Protestant	1	6	926,030
Total	.....	11	21	\$1,272,565

TABLE H
*Tax-Exempt Real Estate Owned by Minority Churches by Church Group,
 District, and District Type*

Davie district	District type	Jewish	Catholic	Protestant
II	B	\$208,570	\$ 179,735	\$ 76,795
III	C	.....	.....	46,960
IV	D	3,400	673,595	.....
VI	D	.....	39,005	.....
XII	C	16,075	133,510	12,450
XIII	D	73,860	28,120	.....
XVI	B	129,950	171,960	.....
XV	C	11,600	12,575	156,988
XVI	B	31,470	.....	33,050
XXIII	E	20,150	.....	140,365
Total		\$495,075	\$1,238,500	\$466,608
Summary:	B	\$369,990	\$ 351,695	\$109,845
	C	27,675	146,085	216,398
	D	77,260	740,720	.....
	E	20,150	.....	140,365
Total		\$495,075	\$1,238,500	\$466,608

TABLE I: BAR GRAPH

Church Tax-Exempt Real Estate by Church Group, District Type, and Valuation*

Distr. type	Property valuation to the nearest \$100,000																					
	¼	½	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17			
A			C																			
			c	c																		
			P	P	P	P	P															
			P	P	P	P	P	P	P	P												
B			J	J	J																	
			j	j	j	j																
			C	C	C	C	C	C														
			c	c	c	c	c	c	c	c	c											
			P	P	P	P	P	P	P	P	P	P	P									
			P	P	P	P	P	P	P	P	P	P	P	P	P							
	(O)																					
	(o)																					
	C	(J)																				
		(j)			C	C	C	C	C	C	C	C										
			c	c	c	c	c	c	c	c	c	c	c	c	c	c	c	c	c	c	c	
			P	P	P	P	P	P														
D			J																			
			j																			
			C	C	C	C																
			c	c	c	c	c	c	c	c												
E	(J)																					
	(j)			P	P	P	P	P														
			P	P	P	P	P	P	P	P	P	P	P	P								
G			C	C	C																	
			c	c	c	c																
			P	P	P	P	P															
			P	P	P	P	P															

* Key: J—Jewish. Capital (J, C, P, O) represents churches.
 C—Catholic. Lower case (j, c, p, o) represents all property.
 P—Protestant.
 O—Other.

Each letter represents \$100,000, except those in parentheses.