

Mr. G. V. Walters, Highways Engineer

(continued)

as defined in Volume 3A of Words and Phrases,

"Belonging to; accessory or incident to;
adjunct, appended or annexed to."

This definition is the same definition as used in Black's Law Dictionary, 3rd Edition, with the exception there there is added the phrase, "answering to accessorium in the civil law." (That which is the accessory or incident does not lead, but follows its principal.)

The dictionary further clarifies "appurtenant" as:

"A thing is deemed to be incidental or 'appurtenant' to land when it is by right used with the land for its benefit. * * *

The authorities are in accord on the point that a right in, or the use of, property not adjacent to, and not forming a part of, the main or principal property, may still be appurtenant to the main property. See Tiffany on Real Property, Vol. 3, Section 762; Graham vs. Walker, 78 Conn. 130, 61 Atl. 98.

We are of the further opinion that the Church in the matter at hand is the principal or major thing and the parking lot or lots are incidental or minor thereto and used by, and is dependent upon, said Church for its existence and maintenance. Further, under today's conditions, a parking lot is a valid and very necessary use in connection with religious activities of a Church.

A review of Section 9 of the Exemption Statute and its applicable sub-paragraph points out that it was hardly the intent of the Legislature to confine exemption rights of religious institutions to contiguous or abutting land and/or structures, thereby restricting their growth particularly in municipal areas