

J.W.J.



John W. Johnson

The Trojan Horse of tax exemption rides on

are owned 'in-common' by all lot owners, i.e., the golf course, swimming pool, riding trail, etc. Such exempted land also includes land thought to be unavailable for development (a swamp) within the confines of a development.

That last part is really confusing. How is it that a property owner's association can receive tax exemption on a piece of swamp land, while if you or I owned the same piece of ground, it would be taxed?

Both the General County Assessment Law and the Fourth or Eighth Class County Assessment Law provides 12 specific exemption categories for real property.

However, property owned by a non-profit property owner's associations does not fit into any of those 12 categories. And since there is a presumption against exemption from taxation, and since the statutory language of exemption must always be strictly construed, one has to wonder why it is that property owners associations receive an exemption in the first place.

And were properties—where property owners' associations enjoy tax exemption—open to the public, public benefit (the alleged basis for tax exemption) would be derived. However, the guard at private developments serves quite public notice that special privilege lives there.

Another area of tax exemption which deserves legislative attention is the category which provides exemption to non-profit charitable organizations which are, in fact, making large profits in the free enterprise system. A 1980's sale of land by the Salvation Army, for example, was tax

exempt as was the sale of trees by a New York State Boy Scout Council. These are just two of thousands of so-called non-profit organizations which swim in the marketplace without ever having to worry about having to purchase the bathing suit of free enterprise overhead. Were any of us to do this we'd be arrested for indecent exposure.

And finally, the thorny issue of tax exemption for church owned property should be first on the list for legislative review.

There is no question that the constitutional separation of church and state must never be breached. But the church itself has denied that concept by enriching itself many times over through tax exempt ventures into the free market.

How is it, for example (and not necessarily in Northeastern Pennsylvania) that a bookstore, or a service station, or a bakery, or the sale of donated real estate, or a myriad of other seemingly taxable endeavors escape taxation simply because the owner is a church...or in the case of divinity-by-mail-order, claims to be a church?

The only reasonable exemptions that the church should expect in order to preserve the separation of church and state doctrine, should be exemptions for the house of worship or religious education, and the living quarters for the ministers or teachers thereof. Everything else should be taxed.

This nation is rapidly approaching a point where the amount of real property receiving tax exemption is overtaking the amount of property which is taxed. And it's time for the legislature to act.

As I was saying



Jack Hilsher

25 years later: what did the Apollo mission accomplish?

had to, go to the moon, we couldn't. The hardware does not exist, nor the people. Instead we are flying groups of scientist-astronauts in orbit for up to two weeks in something called a space shuttle, even though it hardly ever reaches true outer space as Apollo did.

These shuttle occupants seemingly do many profound scientific experiments while in orbit. Once they beheaded live rodents, supposedly to study the effects of weightlessness in space. Several thousand (2,478 to be exact) jellyfish have been studied in orbit. So have insects, fish, and rats three times. "Tissue degradation" has been reported to be the result.

To say I am disappointed in NASA exploits since Apollo would be putting it mildly indeed. We were supposed to have a space station by this time, and a permanent moon base, either of which could have been used as a jumping-off platform for Mars missions, something not even in the cards anymore.

What, I wonder, do the first three astronauts think today? That their pioneering was in vain? They show lined faces and reced-

ing grey hair, which is understandable, but what do they have to say?

Neil Armstrong is 64 next month, but keeps to himself. No interviews whatsoever on the Apollo 11 anniversary, so he won't be quoted. Buzz Aldrin, also 64, has had two divorces and battles with depression and alcohol. He plans to attend some celebrations but has not yet had anything to say.

Michael Collins, 63, has written what is supposed to be the best astronaut book, "Carrying The Fire." Collins has been quoted extensively, most recently by the NY Times: "I have been places and done things you simply would not believe. I have dangled from a cord 100 miles up. I have seen the Earth eclipsed by the Moon, and enjoyed it. I have seen the Sun's true light, unfiltered by any planet's atmosphere. I have seen the ultimate black of infinity in a stillness undisturbed by any living thing."

Isn't that a shame that we have descended from the glories of outer space to watching guppies chase each other round and round?

Group seeks pen pals for ex-Soviets

The organization "SAPE" (formerly "The Soviet-American Penfriend Exchange" in New York) is looking for 100,000 Americans between the ages of 10 and 40 who would like to strike up a penpal friendship with someone in the former Soviet Union.

Penpals are matched up on the basis of age, gender, choice of

male or female penpal and, in the case of the small percentage who do not know English, common language. Because of the wide variety of mail, SAPE is usually able to fulfill requests for penpals from a specific geographic area.

Letters have arrived from every major city in the former USSR, as well as from remote Siberian vil-

lages. Individuals, classes, scout troops or religious youth groups who would like to participate in this program should send a self-addressed, stamped envelope to SAPE-Dept. N, 1400 Midvale Ave., #408, Los Angeles, CA 90024-5498.

The Breakfast Club isn't thrilled these days. About tax rates. Or the system of taxation itself. Roscoe Bismark complains that the "taxman always has his hand out." And he isn't sure about the system. He's toyed with the idea of support for the European style Value Added Tax. And although he admits that our tax system is so filled with complexities that implementing it feeds a good portion of the professional community without producing anything other than paper, he's not yet prepared to give up on our progressive??? tax system and all of its loopholes.

Silas McMarnor would rather vote for Michael Dukakis than "give those idiots any money" (although he does pay his taxes). In fact, Silas could probably talk until the proverbial cows come home about how and why Washington and Harrisburg politicians merit "being drug behind a slow moving vehicle for several miles...with no clothes on."

Spike Opchinsky, who often wavers between advocating poor Republicans and rich Democrats, and who also doesn't wax poetic about much of anything, says "you get the bill, you pay the bill." He, too, however, is hard pressed to stay calm about the "bureaucrats whose only job it seems is to make my job more difficult." And his current concern is "hundreds of thousands of dollars being spent on the farmland preservation program, and being spent on land that isn't developable in the first place."

And, to a person, the Breakfast Club wonders how it is that the United States, the world's largest debtor nation, can give foreign aid to anyone?" Silas also wants to sue "politicians for breach of contract" when campaign promises are not met.

Meanwhile, there are other taxation issues, i.e., there are far fewer so-called "summer camps" receiving tax exemption than one would believe by listening to the street talk; and there is a considerable amount of effectively tax exempt property owned by property owner's association.

And while it is difficult in some cases to justify tax exemption for summer camps, one can extend the logic of educational and ultimate social benefit to camps far more easily than one can extend it to exempting property owned by a property owner's association.

By definition, persons belonging to property owners' associations are more capable of paying property taxes than are most other taxpayers. Homes in private developments cost more.

And to be clear about this...lands currently exempted are those areas not owned by any individual lot owner in a private development; rather, exempted lands are those areas which are so-called "amenities" and which

DER: section of Ricketts Glen "natural area"

State Environmental Resources (DER) Secretary Arthur A. Davis recently dedicated the Glens Natural Area of Ricketts Glen State Park as a state park natural area. The Glens Natural Area is among the first nine state parks areas to receive the designation, which will help protect unique and sensitive resources.

"The State Parks Natural Areas program is designed to make sure that special park resources are not damaged or destroyed by recreation activities," Davis said. "There's no question that the Glens Natural Area is a unique resource. It's the centerpiece scenic attraction of the park; and, in fact, you'd be hard pressed to find a more scenic area in this entire region."

The Glens Natural Area encompasses 2,845 acres and contains 21 named waterfalls (in addition to smaller, unnamed falls) on Ganoga Glen and Glen Leigh streams, as well as Kitchen Creek. The streams and waterfalls lie within an old growth forest of pine, hemlock and oak.

The State Parks Natural Areas program is a direct result of DER's State Parks 2000 report, the first comprehensive planning effort for parks in more than 30 years.

Natural areas also have been designated at Black Moshannon, Hickory Run, Cook Forest, Ohl-opyle, Presque Isle, Delaware Canal, R.B. Winter and French Creek state parks.



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