

Homestead

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assessed value in its area. This means each level of government could reduce assessments by different amounts and percentages. For example, the median assessed value in the Lake-Lehman School District is different from the median in Luzerne County. If both the county and school district chose to reduce assessments by 50 percent, the dollar amount of the reduction would be different for each. But there's no requirement that the percentage be uniform, so the county could reduce assessments by 25 percent and the school district by 50 percent, or each could choose any percentage below 50.

Here's how this could work: If the median assessed value of homesteads in a school district is \$40,000, as much as \$20,000 could be deducted from each assessment. Thus a home assessed at \$60,000 would be taxed on \$40,000, while one assessed at \$30,000 would be taxed on \$10,000.

When one tax goes down, something else must go up. Here are some that might:

Income Tax: Each government unit could impose a different rate of taxation. To do so, each would need a majority of voters' approval in a referendum, according to the Senate bill. But keep in mind any final legislation could drop the referendum requirement.

Sales Tax: Only counties would have the option of imposing a local sales, use and occupancy tax of up to 1 percent, but if they did so would be prevented from collecting an income tax. The only exception to this restriction could

occur if a majority of the school districts and municipalities in a county asked the county to adopt both a county income tax and sales tax. A county's tax receipts would be shared with municipalities and school districts this way; 50 percent to the county, 25 percent each to municipalities and school districts.

The primary tax shift would likely be to local income taxes. Each level of government could impose an income tax, or all of them could. Under the Senate proposal, counties could set a rate of 0.25 percent or 0.5 percent; municipalities could set a rate up to 1 percent in 0.25 percent increments, and school districts could collect up to 2 percent in 0.25 percent increments.

Most Back Mountain townships and boroughs now collect a 1 percent earned income tax, except Kingston Township, which collects 1 1/2 percent. Those revenues are now split 50/50 with the school district. If school districts gain authority to levy their own income tax, municipalities would no longer have to share revenues, so in theory a total of 3 percent of income could be taxed locally, as opposed to the present 1 or 1 1/2 percent.

The income tax could be calculated in one of two ways:

Earned Income Tax: This is a tax on wages, tips, bonuses etc., as towns and school districts now use.

Personal Income Tax: This tax would include earned income plus interest, dividends and other "un-

earned" income. This is exactly what the state income tax now covers and it is expected that this calculation would be used by local governments as well.



The Homestead Exemption

Persons age 65 and over may be exempt from taxes on the first \$6,250 of income. Social Security and pension income are entirely excluded from taxation.

So, would this be good or bad for taxpayers? "I guess it depends on who you are and where you are," offers Bair of the PEL. Renters and people with high incomes would probably pay more overall. Home owners with modest incomes would probably pay less.

State Rep. Phyllis Mundy is enthusiastic about the prospects. In a message to her constituents, Mundy said, "The homestead exemption is progressive—it helps homeowners who are struggling to get by more than it helps homeowners who are better off." She urged voters to approve the resolution because she believes it will lead to property tax relief.

But the mere passage of the resolution does nothing in itself. It simply allows the Legislature to draft a plan, if senators and representatives decide to do so, and if they can agree on it. And that is unlikely to happen easily or quickly.

Senate Bill No. 2 is a complex document that proposes specific regulations for counties, cities, municipalities and school districts. Even within these units, rules vary depending on the "class" and form of government. For ex-

Satan

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tan guy' and not the 'St. John' guy," he asked grinning. He said he has studied texts on demons and exorcisms.

Davies has been with Misericordia for 18 years. A native of Pittsburgh, he began his academic career at Duke University where he majored in Religion. He then received his doctorate in Early Christianity from Temple University. Davies now lives in Dallas with his wife and two children.

He teaches World Religion, Biblical Studies, Religion in America and the honors program at Misericordia.

The film crew arrived September 4, and turned a room that was under construction at the college into a prime set. With the help of colored lighting and a cross cut-out, the stage was set to discuss Satan.

Davies said he was impressed by the quick pace of the process. "They went from nowhere to having a film crew here in two weeks," he said. The producer sent him a list of 25 specific questions before the interview to give him an idea of

I wonder why I am picked to be the 'Satan guy' and not the 'St. John' guy."

Stevan Davies
Misericordia professor

what they were interested in. "We spoke on the phone and discussed what she should ask," said Davies.

When the day of the interview arrived Davies found they were only interested in stories about Satan found in the New Testament. "There are only a couple of stories in the New Testament," he said. One such story is Satan tempting Jesus by possessing Judas.

The producer was on a speaker phone during the interview to interject and keep the focus directed to stories of the dark angel. "She asked if I could get my answers into one sentence," he said. "They just wanted a soundbite."

An airdate has not yet been set.

The Post is online!

Now you can send letters and other material by e-mail, to dalpost@aol.com But please call first. We want to avoid receiving unusable material. So, call us the old-fashioned way at 675-5211 and tell us what you want to send by e-mail. Thanks.

Library news



Nancy Kozemchak

"The Bricks Are Going Up!" The construction of the new children's wing at the library is proceeding on schedule. The sheet rock is arriving at the library this week. The bricks are now 30% completed on the new building. The workers are taping and spackling on the new partitions. The duct work is nearing completion for the heating system. The electric work is about 50% complete. A new gas meter is being installed which will take care of heating the entire building, old and new section. In a few weeks, they will be testing the systems, heat, air, water lines and hooking new gas lines to roof top units. The win-

New children's cookbooks now for sale at library

dows in the new sections should be installed in two or three weeks. This is the latest update from Paul Rodda, the architect on location.

The holidays are coming! The library has the new children's cookbook which sells for \$9.50; the regular cookbook, Chefs and Artists selling for \$12.95 and the Entertainment Book which is available for \$25.00. These would make nice stocking stuffers for particular people on your gift list.

New audio tapes at the library: "A Dry Spell" by Susie Maloney is of a town of wide-open prairies and endless skies. Goodlands, North Dakota, seemed the perfect place to farm and raise a family—until four years without rain brought the town to its knees. Now, darkness has descended on Goodlands.

"Violin" by Anne Rice moves across time and the continents,

from 19th century Vienna to a St. Charles Greek Revival mansion in present-day New Orleans to the dazzling capitals of the modern-day world, telling a story of two charismatic figures bound by a passionate commitment to music of rapture and seduction.

New books: "A Shark Out of Water" by Emma Lathen proves that a likable banker is in his native U.S.A. and just as at home in the rather exotic milieu of Gdansk, Poland, as on Wall Street. He is in the midst of two extraordinary events.

"Tuesdays with Morrie" by Mitch Albom is sub-titled, an old man, a young man, and life's greatest lesson. Maybe it was a grandparent, or a teacher or a colleague. Someone older, patient and wise, who understood you when you were young and searching, helped you see the world as a more profound place.

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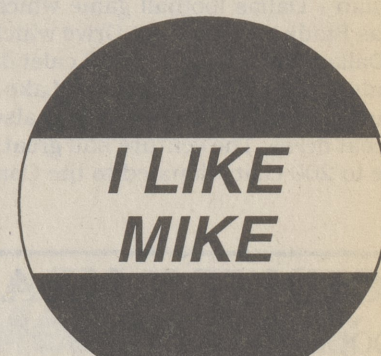
Mike's Grandchild

IAN SAYS,

"LET'S GET THIS COUNTY COURTHOUSE RIGHT-SIDE UP"

VOTE FOR CLARENCE "MIKE" MICHAEL FOR LUZERNE COUNTY CONTROLLER

A VOICE NOT AN ECHO



SENATOR CHARLES D. LEMMOND, JR.

October, 1997

Dear Friends:

On November 4th, voters will have an opportunity to elect a first rate candidate from Northeast Pennsylvania to our Superior Court, a man I am supporting with enthusiasm and without hesitation.

Judge Correale Stevens is an outstanding jurist on Luzerne County's Court of Common Pleas. He served for four terms a member of the Pennsylvania House of Representatives and was a strong and effective Luzerne County District Attorney.

Judge Stevens is the only Superior Court candidate from Northeastern Pennsylvania. He understands our concerns in a way that others from the big cities of Philadelphia and Pittsburgh never can. As things stand now, there is NO representation from Northeastern Pennsylvania on the Supreme, Superior or Commonwealth Courts.

The Superior Court of Pennsylvania is an essential element of our Commonwealth's judicial system, having been created by the General Assembly in 1895 to ease the burden of the Supreme Court, and it handles most of the criminal and civil appeals from all county courts. To be truly effective, the Superior Court should be comprised of individuals who represent the geographical richness and diversity of our fine State. These jurists should be, by experience and temperament, prepared for a job that is demanding and rigorous.

Judge Stevens is the right man for this job. He is our friend and our neighbor, and I believe he deserves our support. I encourage you to vote for him when you go to the polls on November 4th. We can make a difference!

My thanks and best wishes to you all.

CHARLES D. LEMMOND, JR.
STATE SENATOR

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