

from our viewpoint...

State budget cuts affect tax decisions

It is budget time, and the state cuts over the past year are affecting the decisions of each of the Sherman County taxing entities. So far the City of Goodland has decided to hold the line on property tax for the next year. The school district will be dropping their property tax because of a slight of hand by the state legislature, and the Sherman County commissioners are struggling with a shortfall of about \$650,000 to maintain the same level as this year. The city commissioners listened to over nine hours of discussion of the budget for the various departments and spent about one hour deciding not to raise the property tax. This despite the fact the state cuts have reduced the city revenues by about \$300,000. The staff was asking for at least a small increase to help close the gap rather than facing a larger increase in a year or two. There was discussion by a couple of commissioners that holding the taxes at the present level was asking for trouble because the city has been using reserves to cover the expenses. Raising property tax or user fees are the only way to increase the revenues. The city will be raising the sewer rates in the near future since this fund is running in the red, and it will take nearly a doubling of the rates to bring the system to a break-even level. That does not include any money to replace the wastewater treatment plant which is in sad shape. The two estimates of the cost for this are from \$2.5 million for a lagoon system to \$5million for a new wastewater treatment plant. In the next year the citizens of the city can expect increases in electric and water utility rates to bring these two back to a break-even basis as well.

The school district faces an unusual situation since the state legislature has decided that the second half of the property taxes will be paid in May next year rather than June as it was this year. That change moves the payment to the school districts into June and will mean they receive three tax payments in the same year. This will only happen for the next year as after that the payments will again be level at two in 12 months.

Because the state law says the school districts cannot keep the "extra" money they have to drop their property tax level for next year so they do not get a "windfall." That means that next year the school district will have to reverse the process and raise the property tax back to the same or a higher level.

This slight of hand by the state legislature was one of the smoke and mirrors gimmicks they used to balance the state budget.

The county commissioners find themselves wringing their hands because the state cuts were deeper at their level, and they have fewer means of raising money to operate the departments.

Based on the preliminary figures Tuesday it would take about \$450,000 in increased property tax to bring the revenue to the same level as this year. None of the three commissioners had anything good to say about the prospect of such a large tax increase, and are working with each department head and the county clerk to find ways to cut that back to a reasonable level.

The county has reduced the carryover balances over the past few years, and some of the funds are no longer able to be reduced without cutting programs or services. The commissioners face an uphill battle, and it is clear they will not be able to continue without at least an small increase in the property tax next year.

It was clear earlier this year with the cuts coming out of Topeka that it would not be a fun budget time, and those elected for the school district, city and county can testify that is not fun. — *Tom Betz*

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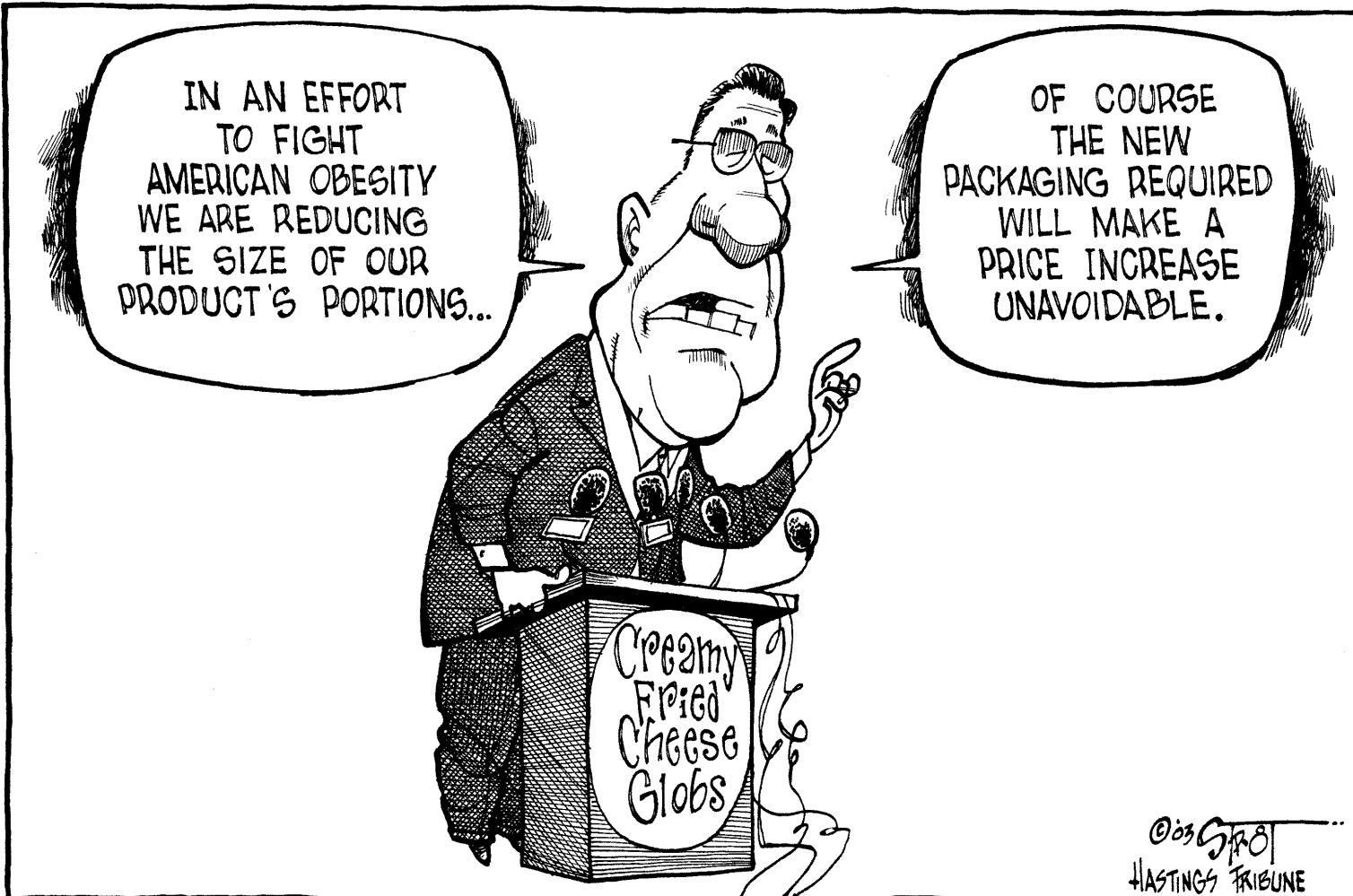
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I used to think God was a big score keeper

I don't know about you, but I used to think that God was a great big scorekeeper, recording my good deeds and bad deeds on separate lists.

I thought at the end of my life, I would go to heaven based on which list was the longer.

Through study and maturity, I've changed my mind. There's much more to it than a simple scorecard.

Here's another person's thoughts on this matter:

"At first, I saw God as my observer, my judge, keeping track of the things I did wrong, so as to know whether I merited heaven or hell when I die. He was out there sort of like a president. I recognized His picture when I saw it, but I really didn't know Him. But later on when I met Christ, it seemed as though life were rather like a bike ride, but it was a tandem bike, and I noticed that Christ was in the back helping me pedal. I don't know just when it was that He suggested we change places, but life has not been the same since.



**lorna
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• commentary

"When I had control, I knew the way. It was rather boring, but predictable it was the shortest distance between two points. But when He took the lead, He knew delightful long cuts, up mountains, and through rocky places at break-neck speeds. It was all I could do to hang on!

"Even though it looked like madness, He said, 'Pedal!' I worried and was anxious and asked, 'Where are you taking me?' He laughed and didn't answer, and I started to learn to trust. I forgot my boring life and entered into the adventure, and when I'd say, 'I'm scared,' He'd lean back and touch my hand. I gained love, peace, acceptance and joy; gifts to take on my journey, My Lord's and mine. And we were off again.

Was Mary herself immaculately conceived?

I find it interesting to learn what people from other religions believe and where those beliefs originate. And I find it fascinating to discover how many teachings of so-called Christian churches are not even found in the Bible.

One I found interesting is the Catholic teaching that Mary was immaculately conceived and was free from original sin. One thing that amazes me about this teaching is that leaders of the Catholic church know it is not found in the Bible.

The New Catholic Encyclopedia of 1967, Vol. VII, pages 378-381 says in part, "The Immaculate Conception is not taught explicitly in Scripture. . . . The earliest Church Fathers regarded Mary as holy but not as absolutely sinless. . . . It is impossible to give a precise date when the belief was held as a matter of faith, but by the 8th or 9th century it seems to have been generally admitted."

That makes me wonder how many people attend the Catholic Church and believe that Mary was immaculately conceived but don't know that the people teaching them know better.

So what does the Bible say about Mary? about sin?

Romans 5:12 says, "Therefore as sin came into the world through one man and death through sin, and so death spread to all men because all men sinned."

How do we know this applies to Mary? By comparing what the Bible says about sin offerings for purification. Luke Chapter 2 talks about Jesus' birth. Even though Jesus was immaculately conceived and free from sin, Mary had to make sacrifices for her purification.

Luke 2:22-24 says, "And when the time came for their purification according to the law of Moses, they brought him up to Jerusalem to present him to the Lord as it is written in the law of the Lord, 'Every male that opens the womb shall be called holy to the Lord' and to



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corcoran**

• use it or lose it

offer a sacrifice according to what is said in the law of the Lord, 'a pair of turtledoves, or two young pigeons.'"

The law on sacrifices for purification is found in Leviticus 12:1-8. Comparing verses 1-4 and 6-8 to the scripture in Luke explains why Mary made those sacrifices: "The LORD said to Moses, 'Say to the people of Israel, If a woman conceives, and bears a male child, then she shall be unclean seven days; as at the time of her menstruation, she shall be unclean. And on the eighth day the flesh of his foreskin shall be circumcised. Then she shall continue for 33 days in the blood of her purifying; she shall not touch any hallowed thing, nor come into the sanctuary, until the days of her purifying are completed. And when the days of her purifying are completed, whether for a son or for a daughter, she shall bring to the priest at the door of the tent of meeting a lamb a year old for a burnt offering, and a young pigeon or a turtledove for a sin offering, and he shall offer it to the LORD, and make atonement for her; then she shall be clean from the flow of her blood. This is the law for her who bears a child, either male or female. And if she cannot afford a lamb, then she shall take two turtledoves or two young pigeons, one for a burnt offering and the other for a sin offering, and the priest shall make atonement for her, and she shall be clean.'"

It would make no sense for Mary to need to make sin offerings for her purification if she had no sin. Clearly the Bible does not teach that she was immaculately conceived, sinless.

What is the point of knowing this? 1 Timo-

"He said, 'Give the gifts away. They're extra baggage, too much weight.' So I did, to the people we met, and I found that in giving I received, and still our burden was light.

"I did not trust Him, at first, in control of my life. I thought He'd wreck it; but he knows bike secrets, knows how to make it bend to take sharp corners, knows how to jump to clear high rocks, knows how to fly to shorten, scary passages. And I am learning to shut up and pedal in the strangest places, and I'm beginning to enjoy the view and the cool breeze on my face with my delightful constant companion, Jesus Christ.

"And when I'm sure I just can't do it anymore, He just smiles and says... 'Pedal.'"

Somehow I have a lot more comfort, seeing Christ as my partner on a tandem bike than I do seeing God as my scorekeeper.

When I feel I'm inadequate or failing, it's good to know loving, forgiving help is always that close.

thy 2:3, 4 says, "This is good, and it is acceptable in the sight of God our Savior, who desires all men to be saved and to come to the knowledge of truth."

Knowing the truth is linked with salvation. And in order to know the truth from the Bible, an individual has to read and study the Bible for himself, rather than believe what others say about religion, even when those people claim to use the Bible.

The first century Christians even commended people who looked up what they taught to be sure it was in the Bible. Acts 17:11 says, "Now these Jews were more noble than those in Thessalonica, for they received the word with all eagerness, examining the scriptures daily to see if these things were so."

Paul and Silas had been teaching in Beroea, and the Jews there were commended for looking in the scriptures themselves to find out what they were taught was true.

We need to do that today. Even church leaders may teach things they know are wrong or that they have always been taught without knowing it's not true.

If we want to know the truth, we will have to look things up in the Bible ourselves, no matter who is teaching us. Otherwise, we are allowing someone else to determine whether we have accurate knowledge and, therefore, salvation.

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garfield

