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January 31, 1968

**Baptist Women Announced  
Revised Organization Plan**

BIRMINGHAM, Ala. (BP)--A "simple and flexible" plan of organization has been mapped for Southern Baptist church and associational Woman's Missionary Unions beginning in October of 1968, officials of the organization here announced.

Mrs. R. L. Mathis, promotion division director for the Woman's Missionary Union (WMU), described the new organizational framework as "the largest single overhaul in Woman's Missionary Union history."

"WMU '68 can accommodate the needs that women and churches are expected to face even in the 1970's," Mrs. Mathis stated.

"The simple and flexible organization directs more energy into support of the Southern Baptist missionary enterprise. It allows a church to tailor a WMU organization to fit its own size, problems, interests, and missions challenges," she explained.

Flexibility of the new plans is illustrated in 20 pages of charts and explanation in the WMU Year Book 1968-69, released Feb. 1, 1968, through Baptist Book Stores and WMU.

General WMU organization can be as simple as one general officer--to be called the WMU director--working with the pastor. The WMU organization expands as necessary to include more general officers and age-level units and leaders.

"In no case will a church be encouraged to elect more WMU officers than absolutely necessary," Mrs. Mathis said. "Officers in age-level organizations, especially Woman's Missionary Society, are held to a minimum," she said, "in order to free women to do the work WMU exists to perform."

Mrs. Mathis pointed to an innovation in organization for women as an example of redirecting WMU energies according to interest and need.

Woman's Missionary Society members will form groups according to their interests, rather than being assigned to circles.

Three basic types of groups suggested are for mission action, mission study, and mission prayer. Mission study groups can concentrate on one of four suggested areas or types of study.

Mission action groups will specialize in ministry in one area of need. WMU will offer guidance materials in eight areas of mission action by October, but groups are encouraged to select ministries according to local needs.

The new look in organization is being ushered in by a battery of completely new leader manuals, member handbooks, training materials, and plan books.

A manual for officers of the general WMU organization is a newcomer to WMU materials. Manuals for leaders of Woman's Missionary Society, Young Woman's Auxiliary, Intermediate Girl's Auxiliary, Junior Girl's Auxiliary, Primary Sunbeam Band, and Beginner Sunbeam Band have been rewritten.

All manuals, along with teacher's guides, will be available March 1. Handbooks for members of WMS, YWA, AND GA organizations will be released in the summer.

Elements of simplicity and flexibility also dictate the organizational possibilities drawn up for associational Woman's Missionary Unions.

An associational WMU manual will be released for the first time in July to guide leaders in establishing, conducting, enlarging, and improving church WMU's.

"The most extensive field service effort ever undertaken by WMU," according to Mrs. Mathis, was launched in January to interpret possibilities in the new plan to associational and church WMU leaders.

The Southern Baptist WMU office here, has fielded ten teams of staff members to work with state WMU leaders in 36 meetings to train associational WMU officers. Associational officers will in turn train church officers.

A flier setting forth the main features of the new plan is being mailed to every Southern Baptist pastor early in February.

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New Orleans Seminary  
Okays Degree Exchange

1/31/68

NEW ORLEANS (BP)--New Orleans Baptist Theological Seminary has announced a new program by which former students may receive the Master of Theology degree in exchange for their Bachelor of Divinity degree.

The program is the result of months of study by the faculty, said J. Hardee Kennedy, dean of the seminary's School of Theology who announced the degree exchange procedure.

Last year New Orleans seminary revised its academic program and began offering the Master of Theology as its standard three-year degree, replacing the Bachelor of Divinity degree. At about the same time, the other five seminaries in the Southern Baptist Convention began offering the Master of Divinity degree instead of the Bachelor of Divinity.

Kennedy said that many of the 4,800 alumni of the seminary have requested a plan whereby they could update their former studies and earn the new degree.

The new program will enable any graduate of New Orleans Baptist Theological Seminary who holds the Bachelor of Divinity degree to exchange it for a Master of Theology degree, according to Kennedy, under the following conditions:

1. Surrender the Bachelor of Divinity degree diploma.
2. Meet any additional course requirement for the current Master of Theology degree by study at the New Orleans seminary.
3. Pass a written comprehensive examination prepared by the seminary faculty.

Kennedy said that students who have graduated recently will be able normally to earn the new degree with a minimum of additional work, whereas those students who graduated several years ago may find new courses added to the revised Master of Theology curriculum.

Each application will be evaluated separately to determine what is needed for the student to exchange degrees.

He added that the faculty will take into consideration the individual needs of each student wishing to update his degree.

Kennedy stated each alumnus updating his degree will make formal application to the seminary's registrar, and will matriculate under the current seminary Bulletin.

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Former Editor Gets Doctorate

1/31/68

RIVERSIDE, Calif. (BP)--Floyd Looney, field representative of the Southern Baptist Annuity Board for California and former editor of the California Southern Baptist weekly paper, is scheduled to receive an honorary doctor of divinity degree from California Baptist College here.

Looney will also deliver the Founders' Day address at the Baptist school. He was editor of the California Baptist publication from 1944 to 1960.

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Food Assistance Urged For  
Private Preschool Programs

By Beth Hayworth

WASHINGTON (BP)--Preschool children enrolled in private, non-profit day care institutions may soon be included in the nation's school lunch program if Congress approves legislation now being considered.

A bill is being pushed in both houses of Congress to amend the National School Lunch Act to provide food assistance for day care centers, settlement houses, recreation centers and "other" similar institutions which provide day care for children.

The legislation would expand the program to provide year-round care for children participating in group activities outside the home. This would include summer activities such as day camps and youth centers.

Help would be directed primarily to those activities serving children from low income families. But, where a program is in operation all children would participate.

Private schools and live-in camps, homes and other children's institutions are already included in the school lunch and special milk programs.

The House Education Subcommittee has concluded hearings on the bill introduced by Rep. Charles A. Vanik (D., Ohio).

The companion bill in the Senate is sponsored by Sen. Joseph M. Montoya (D., N. M.). The Senate Agriculture Committee has not yet scheduled hearings. A member of Sen. Montoya's staff said there was "excellent support" for the bill in the Senate.

A spokesman for the Department of Agriculture testified at the House hearing that the proposed bill "would enable us to fill the final gap" in improving nutrition among children in group situations away from home.

He praised the present hot lunch and breakfast programs but regretted that children cannot be reached during the summer months unless they are enrolled in summer school and the school keeps the cafeteria operating. He called this "only a nine-month effort to meet a 12-month need."

Under the present programs, he said children from many families have to wait until they are old enough to go to school for good nutrition because "we still cannot reach children in private, non-profit preschool programs."

The agriculture specialist, Rodney Leonard, estimated that there are 5½ million children under six, and nine million more under 17, in families too poor to feed them adequately. More than 1½ million preschoolers are not getting the nourishing food they need for strong and healthy bodies, he said.

The administration's goal for child nutrition is quite simple, Leonard told the committee. It is "to provide every child, regardless of the family's income, with access to a complete meal during the day when he or she is away from home."

The proposed amendment is patterned throughout on the National School Lunch and Child Nutrition Acts. The administration of the program will be handled by the Department of Agriculture through the state educational agency.

In states where the educational agency cannot legally administer the program in private schools, the federal government will make agreements directly with the private, non-profit schools.

The same standards for meals will be used as in the lunch and breakfast programs. Participating agencies will agree to serve nutritionally balanced meals in order to qualify for assistance. Meals will be served at a reduced price or free to those who cannot afford the full price.

In situations of extreme need, the states may pay up to 80 percent of the operating costs. State agencies may use up to 25 percent of their apportioned funds to provide equipment to get a food service started or to expand existing food services.

It is contemplated that the program would be operated initially on a pilot basis reaching approximately 100,000 children the first year at a cost of \$4½ million.

**Mercer Trustees Approve  
Considering Federal Aid**

MACON, Ga. (BP)--Trustees of Mercer University here have instructed their executive committee to consider seeking "all available funds, and aids" and to report the results of the study by April of this year.

The motion made no distinctions between federal loans and grants. Mercer previously has been forbidden to accept federal aid by the Georgia Baptist Convention.

The action by Mercer trustees came just nine days after the Atlanta Baptist Association had approved federal funds for the proposed Georgia Baptist College, leaving to the college trustees the decision on what types of federal funds to accept if any.

In Atlanta, meanwhile, one church withdrew from the Atlanta Baptist Association because of the federal aid decision. West End Baptist Church in Atlanta voted overwhelmingly to forfeit its membership in protest to the decision. The pastor, Hugh Brooks, earlier said he would lead the church to withdraw, or resign as pastor.

At Mercer University, the campus newspaper editorially praised the Atlanta decision, saying that if this course is not followed by the Georgia Baptist Convention, then Mercer should seek to sever ties with the convention and "find help elsewhere."

Meanwhile, the Mercer trustees voted by a slim majority, 14-12, to approve the motion by former Georgia Governor Ellis G. Arnall to ask the executive committee to consider taking federal funds.

Arnall's motion said that "the separation of church and state is a viable and valid doctrine of the Baptist faith," and that Mercer "trustees subscribe to this doctrine without any reservation or evasion whatsoever."

But Arnall then moved that "to enhance the future growth, expansion, operation and service to Mercer University, the trustees authorize and direct the proper university officials to take all necessary actions and steps to secure for Mercer University all federal funds and aids which are or may be available to it."

The motion added: "A report of this action (will) be respectfully made to the Georgia Baptist Convention."

The convention repeatedly has denied both federal loans and grants to Mercer for building purposes. Mercer is an institution of the state convention.

The Atlanta Baptist Association, which owns the proposed new Atlanta Baptist College slated to open in September, became the first Southern Baptist group (state or local) in the nation to permit the trustees of its school to decide the federal aid question with no restrictions against outright federal grants.

Mercer University President Rufus Harris told the Mercer trustees that American colleges are facing what may easily become a crisis in the financing of higher education.

Unless ways are found to educate more students with fewer faculty and staff---"which appears particularly unlikely---we must look forward to increases of about seven to eight percent a year in the cost of education per student," Harris said.

"This means about a doubling of expenditures on instruction and departmental endeavor in the next 10 years, without enrollment increases," he added.

"The plain fact is that we are facing what easily may become a crisis in the financing of American higher education, and the sooner we know about it, the better off we will be," the Mercer president said.



January 31, 1968

**PROBLEMS OF THE CHRISTIAN LIFE**  
(Fifteenth in a Series)

**THE CHURCHES, THE DENOMINATION, AND TAXES**

By T. B. Maston

Retired Professor of Christian Ethics  
Southwestern Baptist Theological Seminary

Is it consistent with our theory of separation of church and state for our Baptist churches to be exempt from taxation? Some contend that it is the only practice consistent with the separation of church and state. They suggest that the power to tax is the power to control. Others insist that this argument is a mere rationalization.

It is also suggested that the exemption from taxation of church property is a recognition by the government of the valuable and distinctive contribution of the churches to the general welfare.

Whatever the reasons for the exemption, it has been the traditional practice in our nation and evidently will be for the indefinite future. There are, however, many citizens, including some sincere churchmen, who are raising questions concerning the practice.

I do not claim to be a tax expert but it does seem to me that we need to give some attention to the tax exempt status of our churches, and of our denominational agencies.

There may properly be some question about the exemption of all church property. I personally believe that the only property of local churches that should be tax exempt should be the building or buildings that are used for worship and educational purposes. If the church has revenue-producing property it certainly should be taxed. This would include houses or business property that is rented.

The preceding would also mean that the houses provided by the church for members of the church staff, including the pastor, would be taxed. These taxes might be paid by the church or by the staff members. The latter would enable the staff to identify more fully with the ordinary members of the church.

Also, I believe it would be proper for the church to pay an agreed amount to the county or city for fire and police protection. Why should citizens who are not members of the church or of any church be taxed to provide protection for our churches?

Our denominational agencies and institutions may need to review their policies regarding taxation. Let their trustees and administrators be sure that they do not abuse their present tax-exempt status.

Surely no church or denominational agency or institution should ever enter into an agreement that would enable an individual or a business concern to evade taxes illegally.

Taxes should be paid on all revenue-producing property by boards, benevolent institutions, colleges, seminaries, and other denominational agencies. Dormitories could be an exception to this rule, but only if the rent charged simply covered liquidation and/or depreciation.

Any time an institution, through apartments or housing, becomes competitive with legitimate business interests in the community it should pay the same taxes as its competitors.

Certainly any property held for investment purposes should be taxed.

Let our institutions be more concerned with what is fair and right than they are with what will be most advantageous to them.