

**BAPTIST PRESS**

News Service of the Southern Baptist Convention

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BUREAUBAPTIST SUNDAY SCHOOL BOARD Lynn M. Davis Jr., Chief, 127 Ninth Ave., N., Nashville, Tenn. 37203,
Telephone (615) 254-1631**10-Day Urban Seminar
Faces City Challenge**

July 5, 1968

MILL VALLEY, CALIF. (BP)--A world of change characterized by the urban complex calls for a radical shift in theological temperament, a leading church-and-society scholar said here during a Southern Baptist urban church institute.

"Theology is caught looking the other way when it constantly proclaims a message of changelessness for a world that has faith in flux," said Robert Lee, director of the Institute of Church and Society at San Francisco Theological Seminary.

Speaking at Golden Gate Baptist Theological Seminary's first 10-day urban church institute, Lee said Christians must not only be ready to accept change, but must be willing to create history within change.

"In a rapidly changing society, caught up in a series of cultural explosions in so many areas of life--in our organizations, technology, work and leisure, armaments and human rights--we are much in need of an understanding of social change which would view it not simply in demonic terms, but also as a God-given opportunity, as the matrix for the expression of God's grace and God's judgment."

There are religions that would turn men's attention away from the material world to "an unchanging realm of the spirit," Lee told the 35 Southern Baptist conferees.

"But Christian faith professes that God acts in history, that he has entered into human life, that he calls us to service where he has placed us."

The world of change, he said, "calls for a radical shift in our theological temperament: from a god of rural society to an urban god, a god of work to a god of leisure, a god of harmony to a god of conflict."

Lee said an anti-urban bias had characterized much of the nation's and Christianity's history. He pointed out that the great reversal from rural to urban was a worldwide, permanent revolution.

Other conference leaders at the 10-day skull session on urban problems were George W. Webber, director of MUST (Metropolitan Urban Service Training) in New York City, and William Alonso, professor of city and regional planning at the University of California at Berkeley.

The meeting was the first of what will be annual urban church institutes sponsored by the chair of missions and evangelism at Golden Gate seminary and the department of metropolitan missions of the Home Mission Board in Atlanta.

The 35 conferees, primarily metropolitan missionaries (including several National Baptists) and a few seminary graduate students, averaged more than 12 hours a day of classroom conferences, field experiments, research and reports. A book of more than 500 pages will be edited from the total findings.

Webber, who has explored for new forms for the church through the East Harlem Protestant Parish, said his search for new structures in urban society had led him back to a near fundamental interpretation of Scriptures.

He raised the question for discussion: "Do we possess Christ and take him with us or do we find him on the way to service?"

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"A paternalistic approach to 'winning' poor people will not reach them," Webber said. "Christians today must bear witness to Jesus--who he is, what he has done, and what he is now doing."

"Christians," he said, "are those who have been freed from self-concern and live for others."

Ralph Longshore of the Southern Baptist General Convention of California evaluated the first urban church institute as "one of the best programs of its nature."

"The balanced program of source material, lectures and small group discussions which brought us to intense heights of disagreement was most helpful," he said.

Francis M. DuBose, professor of the chair of missions and evangelism at Golden Gate, served as director of the institute.

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Tax Court Denies Exemption
For Minister of Education

July 5, 1968

WASHINGTON (BP)--A minister of education in a Baptist church who is not "ordained" as a "minister of the gospel" is not eligible for tax exemption on rental allowance as part of his pay, according to a ruling by the Tax Court of the United States.

Robert D. Lawrence, minister of education for the Springfield Baptist Church, Springfield, Tenn., was held to be deficient in his 1963 and 1964 income taxes by the Internal Revenue Service. Lawrence was paid \$900 in each of these two years for housing allowance. He did not report this as taxable income.

Internal Revenue Service held the minister of education to be deficient \$324.19 in 1963 and \$206.33 in 1964. He appealed the case to the U. S. Tax Court, claiming that for purposes of the law he was a minister of the gospel and therefore entitled to the exemption. The court ruled against him.

The ~~Tennessean~~ relied on a May 24, 1961 action of the Southern Baptist Convention for his ministerial standing. The convention at that time "recognized as commissioned ministers of the gospel" those serving as ministers of education, of music and of other church functions "who have been ordained, commissioned, or licensed by a church as such."

On October 4, 1961 the Springfield Baptist Church voted: "We commission Bob Lawrence as Commissioned Minister of the Gospel in Religious Education that he may receive benefits of laws relative to the Social Security Act and Internal Revenue Services."

The Tax Court said of this action by the church that it "shows on its face that this was nothing more than paper work procedure designed to help him get a tax benefit from 'Internal Revenue Services' without giving him any new status."

The major point on which the case turned was whether or not the minister of education was a "minister of the gospel" eligible for tax exemption.

The Internal Revenue Service regulations exempt ministers of the gospel from taxes on rental or housing allowances as part of their pay. However, "minister of the gospel" is not defined either by legislative or administrative actions.

In the light of this absence of clarity the Tax Court said that it must give "minister of the gospel" its "ordinary conventional meaning." It used Webster's New International Dictionary, 2d ed. 1960 as its authority.

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The dictionary said that a minister is "one duly authorized or licensed to conduct Christian worship, preach the gospel, administer the sacraments, etc.; esp., a pastor; a clergyman; . . ."

The court said that there was no evidence in the case that Mr. Lawrence "was recognized by his church as a minister of the gospel." The court further noted that he performed no baptismal services and did not officiate at the observance of the Lord's Supper. So he did not qualify as a "minister of the gospel" entitled to tax exemption.

Four judges of the 21-member U. S. Tax Court agreed on a dissenting opinion written by Judge Dawson.

The dissenting opinion said that in the years 1963 and 1964 Mr. Lawrence did exercise ministerial functions for the church which justified his claim for tax exemption.

The Income Tax Regulations describe ministerial functions to include (1) the ministration of sacerdotal functions, (2) the conduct of religious worship, and (3) the direction of organizations within the church.

Judge Dawson said he believed that the record shows the minister of education qualified for all three types of services and that his housing allowance should be tax exempt.

Further, Dawson claimed that the Tax Court by its ruling in Lawrence's case weakened its position in an earlier case in which a cantor in a synagogue qualified as a "minister" in the same sense of an ordained rabbi.

The majority on the court denied that this was a conflicting ruling and that the cases of a Jewish cantor in a synagogue and of a minister of education in a Baptist church are sufficiently different to exempt one and not the other.

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Peter Jones Named
Professor at Southern

July 5, 1968

LOUISVILLE, KY. (BP)--Peter Rhea Jones, who recently received the doctor of theology degree from the Southern Baptist Theological Seminary here, has been named assistant professor of New Testament interpretation at the school, effective August 1.

He is a graduate of Union University (Baptist) in Jackson, Tennessee, and holds a masters degree from the University of Mississippi. His theological studies have been at Southern and Princeton seminaries.

In addition to his academic preparation, Jones has served as pastor of churches in Tennessee and Kentucky for 12 years.

While studying for the master of theology degree at Princeton in 1964, he served as interim pastor of the strategic Manhattan Baptist Church in New York City.

His current pastorate is at Woodland Baptist Church in Middletown, Kentucky, a Louisville suburb.

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High-Speed Survey
Available for Crusade

July 5, 1968

ATLANTA (BP)--The Southern Baptist Home Mission Board's department of survey and special studies has designed a modified, high-speed survey system to help churches locate non-Christians prior to the Crusade of the Americas.

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The material is slanted toward metropolitan or pioneer areas, where there generally are far more people to be canvassed than there are church members to carry out the job, said Bill Powell of the Home Mission Board.

Briefly, the modified survey material calls for telephone canvassing, survey cards on prospects only, and only limited information on prospects--specifically, where does the prospect fit on the religious spectrum?

Normally, surveys are conducted for analysis purposes as well as for locating prospects, and door-to-door volunteers are used to collect detailed data on each home.

"I'm convinced that the greatest need of many of our churches is a new list of real, live prospects," Powell said.

"It is a proven fact that when we cease locating unchurched individuals, then we have ceased baptizing them."

Powell emphasized that the modified survey kit is not a tool for locating non-resident Baptists.

"Churches want to find the person who has no denominational preference, attends no church."

The Crusade of the Americas calendar calls for church prospect surveys to be conducted toward the end of summer, Powell said.

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Burney to Head
Homes for Aged Group

July 5, 1968

CULPEPER, VA. (BP)--John Burney, superintendent of the Baptist Home for the Aging in Ironton, Mo. was elected president of Southern Baptist Executives of Homes for the Aging at an annual meeting here.

Other officers are: Robert S. Bazzell, administrator of the Hugo Golden Age Home in Hugo, Okla., vice president; W.L. Howse III, director of organization for the Christian Life Commission in Nashville, treasurer.

The group will meet June 5-6, 1969 in Vero Beach, Fla.

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