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News Service of the Southern Baptist Convention

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84-121

**SEU Hayride Accident Brings
 \$3.5 Million Settlement**

By Trennis Henderson

BOLIVAR, Mo. (BP)--A \$3.5 million out-of-court settlement has closed a two-year-old legal action against Southwest Baptist University in Bolivar, Mo.

The settlement, covered by liability insurance, included a payment of \$3,415,000 by Southwest Baptist University and \$75,000 by the Missouri Baptist Convention executive board. Also included was a \$10,000 payment by SEU professor Robert Miller, who was driving a tractor for a student hayride Oct. 8, 1982.

John Hardin, MBC business services associate, said documents signed in conjunction with the settlement released the executive board from any liability in the incident and stipulated the settlement was not an admission of liability by the board.

The case was dismissed from the Jackson County circuit court following the settlement. The plaintiffs included former SEU student Bentley Wright and his parents, Forrest and Marjorie Wright, members of First Baptist Church, Sedalia, Mo.

The suit charged that "negligent acts" during the hayride resulted in Wright becoming "traumatized and rendered quadriplegic."

The accident reportedly occurred when a tractor pulling two trailers slipped off the road, throwing Wright and two other students off the first trailer and into the path of the second trailer. The other two students received minor injuries and sought no legal actions.

Following the settlement, the Wrights' attorney, James Buckley of Sedalia, told Word and Way, the state Baptist newspaper, that Wright is permanently a quadriplegic.

SEU President Charles Chaney said the university was primarily concerned about the well-being of the Wright family. "I feel the way the settlement turned out has been a very fair situation as far as the Wrights and Bentley are concerned," he explained. "I believe Bentley Wright will be adequately cared for by that kind of settlement."

MBC Executive Director Rheubin South noted the settlement against the university and against the executive board were both higher than he expected. "There is a real sense of relief that it has been settled but this type of lawsuit may rise to haunt all of our institutions in the future in the way they never have in the past," he warned.

Specifically, South said this action "does not settle the foggy area of ascending liability," a concern for the MBC due to its relationship with numerous Baptist institutions and agencies. "The Southern Baptist Convention Executive Committee is seriously looking into ascending liability," South noted. "And of course, in light of this action and other potential actions, we're looking at it seriously, too."

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Hunger Gifts Up Again, But Requests Up More

By Mary Jane Welch

RICHMOND, Va. (BP)—Southern Baptists are giving more than ever for world hunger and relief—more than \$2.6 million in the first seven months of 1984—but requests pour in faster than they can be met.

The Southern Baptist Foreign Mission Board allocated more than \$4.7 million for hunger and relief in the first seven months of the year by using funds received too late last year for allocation in 1983. But "we now have virtually twice as many requests coming in as we have funds to meet those requests," said John Cheyne, the board's consultant for human needs ministries.

The deluge of requests doesn't necessarily reflect an increase in needs, says Cheyne, but an increased awareness of needs and the availability of funds to meet them among missionaries and overseas Baptists.

Prodded by Southern Baptists' generous response to world need, the Foreign Mission Board has worked hard to instill that awareness in recent years, says Cheyne. So far in 1984, he and his colleagues have sponsored nine conferences around the world to teach missionaries and overseas Baptists how to evaluate needs and plan projects responding to them. Two more are scheduled.

The missionaries have learned their lessons well. When furloughing missionaries at Ridgecrest (N.C.) and Glorieta (N.M.) Baptist Conference Centers were asked what event on the mission field made them most proud to be Southern Baptists, several referred to relief or development projects in their areas.

Danny Callis, who now devotes about half his time to relief work in Brazil, says, "I think Southern Baptists have responded to this (world need), not because they've been asked to, but because the Lord has put it in their hearts. The Foreign Mission Board was drowning in money (designated for world hunger), and I think the Lord caused it. He knows the needs overseas.... He knows what's available, and he's trying to get the two together."

Ed Pinkston is proud Southern Baptists provided \$750 to help 10 families whose homes were destroyed by fire in an Ivory Coast village. One victim was the local Baptist pastor. Missionaries bought each family a 100-pound sack of rice and gave each \$40 to help rebuild their homes.

"This really had an impact on the people," says Pinkston. "Before, the people of that village had been very resistant to the gospel, but this changed their whole attitude and now they're open and many have become Christians."

Jim Wilkins found it rewarding to see Baptist development and relief programs, such as well drilling and grain distribution, in Upper Volta. But he especially likes to think back to his time in Ghana. "I was able to take a little Ford diesel tractor and plow a small acreage for one of the lepers who had no fingers and to see him and his wife and daughter out there with a stick punching holes in the ground and putting kernels of corn in there, knowing that in a matter of months they'd have some corn."

The rapid increase in requests for funds isn't the only change that has affected the Foreign Mission Board's hunger and relief program, says Cheyne. The program has matured in many ways as Southern Baptists have demonstrated their continuing interest in meeting physical as well as spiritual needs overseas.

The board has long been involved in benevolent ministries such as health care and agriculture, says Cheyne, but what has changed in recent years is the extent of that involvement and the formal shape it has taken.

When Southern Baptists began giving large sums for world relief in the 1970s, the board launched into a ministry, "through no fault of anybody's" of putting out brush fires, says Cheyne. The daily news chronicled the needs of Indochinese refugees, of starving children in Africa, of earthquake victims in Central America. The board responded by giving what it could.

The board still distributes grain in critical situations, but its philosophy about how to help in other cases has shifted from giveaways to helping people help themselves. Baptists would probably not again build homes as they did for earthquake victims in Guatemala, says Cheyne, but would broaden their assistance by providing temporary shelter and some building materials for victims and tools for heads of households to reopen their businesses.

Today, most hunger and relief funds are allocated for on-going projects which fall into the development category. The work of Harold Watson, an agricultural missionary in the Philippines, is a good example, says Cheyne. Watson uses technology appropriate to the Philippines for programs which help people grow their own food. Every program has a spiritual emphasis, too. Watson's projects have been so successful that the Philippine government has used them as models for its own development programs.

In the cities, helping people provide their own food is more difficult than in rural areas, says Cheyne. Agriculture, the mainstay of rural development, has limited adaptations in the cities. People can grow vegetables in their window boxes or set up rabbit or chicken projects in the cities.

But the board's basic approach to hunger relief in the cities is to enable people to earn a living. The old-fashioned American welfare center with its giveaways has been replaced by community centers where people can learn job skills and get help in job placement, where children can get food and supplies for school so they someday can support their own children.

Another shift in the Foreign Mission Board's relief programs is from a purely secular approach typified by the word "development" to a concept Cheyne calls "transformational ministries." "Only a transformed person can transform society," he says.

Baptists acknowledge they cannot divide a person into pieces and minister to only one piece. They must minister to the whole person because Jesus taught his followers both to heal the sick and feed the hungry and to make disciples.

As Southern Baptists' hunger and relief program has grown, Baptists have contributed more than Foreign Mission Board relief allocations indicate. Thousands of volunteers and missionaries over the years have been involved in meeting human needs. Through volunteer projects, churches and state conventions have provided thousands of dollars worth of supplies which are never counted in relief allocations. Overseas Baptists, too, provide manpower for many programs.

More and more, especially in South America, Southern Baptist funds support the efforts of local Baptists to meet needs in their own lands, says Cheyne. In those cases, the funds are often used to help a local church start or expand a ministry, such as a community center. Financial responsibility for operating the ministry remains with local Baptists.

But wherever Southern Baptist relief gifts are used, whether by missionaries or local Baptists, they help change lives and leave a legacy Southern Baptists can be proud of.

Jo Cornelius, missionary in Brazil, says she has been proud to see relief funds used to help a seemingly forgotten black community in the Fortaleza area. Today, the community has wells, a school and a church because of Baptist help.

"You mention the name Baptist, and hear, 'They're the people that love you and they help you and they don't expect anything in return,'" she says.

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WMI Editor Resigns,
Successor Appointed

Baptist Press
8/28/84

BIRMINGHAM, Ala. (BP)—Ann Kilner, Baptist Women/Baptist Young Women products editor at Woman's Missionary Union, auxiliary to the Southern Baptist Convention, has resigned to become director of alumni activities at Averette College, Danville, Va.

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Succeeding Kilner is Deena Williams Newman, publications coordination specialist at WMU. Newman is a native of Jacksonville, Fla., and came to WMU in 1983.

Kilner received a B.A. degree from Averette College and an M.R.E. degree from Southwestern Baptist Theological Seminary, Fort Worth, Texas. Before coming to WMU she was Acteens director for Virginia WMU.

Kilner will assume her new post Sept. 1. She is a native of Eden, N.C., and came to WMU in 1981 as a special products editor.

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Testimony Begins
In Child Care Suit

By Al Shackelford

Baptist Press
8/28/84

COOKEVILLE, Tenn. (BP)—Testimony began Aug. 27 in Tennessee Baptist Children's Homes' suit against Internal Revenue Service to recover \$29,665.12 in penalties and to secure exemption from IRS' demand that TECH file Informational Return Form 990.

The suit is being tried before a jury in U.S. District Court for Middle Tennessee.

The basic issue of the lawsuit, which has attracted nationwide interest, is whether IRS has the power to decide if a church-related organization is not "exclusively religious" and can therefore be required to report its financial arrangements to IRS.

TECH contends such requirements violate a religious institution's First Amendment rights which prohibit the government from making laws regarding the establishment of religion.

The six-person jury chosen to hear the civil lawsuit is composed of three men and three women. Four alternate jurors also were chosen.

Judge L. Clure Morton told jurors the case involves three questions: (1) Is TECH a "church" under IRS regulations? (2) Are TECH activities "exclusively religious"? (3) Is TECH an "integrated auxiliary" of Baptist churches?

Earlier in the Monday morning session, Judge Morton said the IRS phrase "exclusively religious" is the same as "primarily religious."

Prior to jury selection, Judge Morton said he was not sure the case was entitled to a jury trial, but chose to proceed.

Larry Sherlock of Washington, representing Internal Revenue Service, requested that no Baptist be permitted to serve on the jury. Judge Morton agreed.

In an opening statement, John Stophel of Chattanooga, representing TECH told how Baptist churches perform their ministries through voluntary cooperation and the election of trustees. He noted laws protect religious organizations from governmental intervention.

Sherlock, an attorney for the U.S. Justice Department said TECH is not a church nor an "integrated auxiliary" of a church. He contended TECH is not exclusively religious because it performs charitable and educational functions.

In question is a 1977 ruling by the secretary of the U.S. Treasury Department to the Tax Reform Act of 1969 that churches' "integrated auxiliaries" must pass an "exclusively religious" test.

The 1969 legislation had granted mandatory exemption from informational form requirements to "churches, their integrated auxiliaries, and conventions or associations of churches." In Section 6033, Congress did not define "churches," their "integrated auxiliaries," or "conventions or associations of churches."

Shortly after the IRS 1977 ruling, TECH was notified it was no longer exempt from such informational forms and was instructed by IRS to file Form 990.

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The TECH Board of Trustees voted to decline respectfully this requirement because it considered the requirement as "unlawful," based on the Tax Reform Act of 1969 and the First Amendment of the U.S. Constitution.

Penalties were assessed, which TECH paid in full and filed for refunds. These refunds have been denied by IRS.

The IRS still classifies TECH as tax exempt, but claims its regulations are valid and under these, TECH must file Form 990 because it is neither a church nor is its purpose "exclusively religious." IRS points out there are similar child care institutions which have religious affiliations.

After exhausting administrative remedies, TECH filed suit against the government on Feb. 15, 1983. On Sept. 13, 1983, the IRS filed a motion for summary judgement with respect to all claims.

In addition to seeking legal exemption from the Form 990 requirement, TECH is seeking a refund of the penalties and interest paid (\$29,665.12), reimbursement for court costs and attorneys' fees, and "other general and equitable relief as the court may deem necessary and appropriate."

Tennessee Baptist Children's Homes, founded in 1891, is wholly owned by the Tennessee Baptist Convention and is operated by trustees elected by the state convention.

TECH is recognized as a nonprofit corporation with tax exemption under Section 501 (c)(3) of the Internal Revenue Code of 1954. A letter from IRS, dated July 20, 1956, confirmed this exemption and also stated that TECH was exempt from filing Form 990.

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(Shackleford is editor of the Baptist and Reflector, newsjournal of the Tennessee Baptist Convention).

Floods Hit Brazil Again;
160,000 Left Homeless

Baptist Press
8/28/84

BRUSQUE, Brazil (BP)—Devastating floods have swept south Brazil for the second year in a row, driving more than 160,000 people in three states from their homes.

"It's just like a bomb blew up," reported Southern Baptist missionary Wendell Blackwell after reaching the city of Brusque in Santa Catarina state. Because of washed-out bridges and roads, police turned away missionaries from two other cities, Blumenau and Itajai, where the Itajai-Acu River reportedly rose a record 52 feet above flood stage.

Blackwell called the flooding "worse than last year" in destruction. The July 1983 floods, termed the century's worst in the region, left more than 250,000 people homeless.

Missionaries and Baptists "really don't know what we can do to help" until flood waters recede, said Blackwell. But the Southern Baptist Foreign Mission Board sent an initial \$5,000 in August for food and blankets for the homeless. South Brazil is in the middle of winter.

Meanwhile, torrential rains have continued to soak drought-parched northeast Brazil. Though generally welcome in a region tortured by drought for five years, the rains have caused suffering in some areas.

Four inches of rain fell on the city of Recife in one day, leaving 12 people dead and more than 1,000 homeless. Streets became rivers as inadequate drainage systems overflowed. Mud and garbage covered slum areas, where many houses are below street level.

Some farmers have watched their crops wash away after years of no rain. Southern Baptist missionary Martha Hairston distributed 800 pounds of seed for corn and other vegetables to 60 families in Pernambuco state. In other rural areas the rain continues to help crop production, however. Experts hope it marks an end to the long drought.

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