

# War 'Lost Spiritually' If Tax Is Imposed On Religious Institutions

CHICAGO—If the war cannot be won "without dipping into the meagre resources of religious and charitable institutions and works of mercy, it is already spiritually lost."

Extensive discussion, monthly publication of the Catholic Church Extension Society, declares editorially in its June issue.

The editorial discusses the efforts of the Treasury Department to find new ways and means for raising revenue and makes mention of the proposal to tax bequests and gifts to charitable and philanthropic institutions, saying in part:

"Into this category we put all Catholic hospitals, orphanages, refuges for delinquents and unfortunate asylums for neglected and abandoned children, hospices for the aged and infirm, the poor and needy, the blind, the deaf, the crippled, the homeless, the friendless, etc.

"Practically all such institutions are operated and maintained through voluntary charitable contributions; few are endowed; none is entirely self-supporting. Requests and gifts made to them are, as a rule, infrequent and small in amount. But whatever the amount, they are a Godsend to the institutions receiving them. Without such benefactions and the free-will offerings of the charitably inclined, many of our charitable institutions would find it difficult to make ends meet.

Not Business Enterprises  
"None of the Catholic charitable institutions is in any sense of the word a business enterprise; certainly they are not run for profit. The workers in them are for the most part members of religious Orders, men and women who have dedicated their lives to the service of God and their fellow men; they receive no wages for the work they do. Indeed, if regular wages had to be paid to the thousands of attendants in Catholic charitable institutions practically all of them would have to be abandoned. Need we stress that in that event municipalities and States would be compelled to build, operate and maintain hundreds of hospitals, homes, refuges, asylums, sanitariums, etc. to take the place of those now in existence?"

"This would put a heavy permanent tax burden on the general public—a burden which is now voluntarily shared by hundreds of thousands of individuals who, out of the goodness of their hearts, and often at great sacrifice, contribute toward the maintenance and support of charitable institutions while living, some even remembering them in their last will and testament. Considering these things ought to make lengthy argumentation unnecessary."

"If the war cannot be won without dipping into the meagre resources of religious and charitable institutions and works of mercy, it is already spiritually lost. If the

Secretary of the Treasury will not consider his proposal, or Congress gives evidence of a disposition to act favorably on his recommendation, then we hope that the President of the United States will speak the word that will save the Government's traditional reputation with regard to religion—and the soul of the nation."

"We may be justly alarmed—but as we see it, if the two tax measures, here discussed, are passed by Congress, and the recent decree of the tax officials of the District of Columbia, that taxes shall be levied against properties used in whole or in part for certain religious purposes, is permitted to stand, it will be the death blow to the traditional friendly relationship between Religion and the State," the article added.

"To effect it proclaims the supremacy of the State over Religion and announces the dangerous doctrine that the Federal Government has the right to interfere in the work of the churches. Once Congress has cleared the way for action by legal enactments, you may rest assured that the enemies of Religion will lose no time bringing pressure to bear on municipalities and State governments to enact laws taxing all church property, including the churches and personages of every denomination. It will be the beginning of the end of freedom of religion in the United States. We call upon the religious bodies of all denominations to ponder these things while yet they may."

"If the two proposed tax measures now under consideration in Washington—namely, taxing bequests and gifts to charity and religious works, and the imposition of a 10 per cent. retail sales tax with no exemption to charitable, religious and educational institutions—are enacted into law, it will be the equivalent of proclaiming a new 'separation of Church and State' doctrine—the State separating itself from the Church—not only separation, but absolute divorce, with the State decreeing that from that day forth Religion (or shall we say the churches?) shall be compelled to pay alimony—or tributes—to the State."

## Asks Children Pray For Peace

MANCHESTER, N. H. Children must not be encouraged in war-consciousness to the point of unduly exciting them, but "above all, they must be helped to pray that all may be well for us again," the Most Rev. John B. Peterson, Bishop of Manchester, told the nineteenth sectional meeting of the New Hampshire parochial school teachers in session here.

"Their childhood calm must be preserved," the Bishop said of the children. "They should not be made to think that they are, or are to be, war victims. They must be encouraged to save their pennies and small change for the purchase of war stamps, to help our soldiers and sailors to win the war. Above all, they must be helped to pray 'that all be well for us again.'"

## Hospital's 70-Star Service Flag Blessed

CHICAGO.—A service flag bearing 70 stars for the 53 nurses and 17 doctors Mercy Hospital has sent to the war was blessed at the hospital on Hospital Day. At the same time was dedicated a medalion of Florence Nightingale, designed by Sister Paul, of St. Xavier College and presented to the hospital by the 1942 graduating class of nurses.

HIGH SCOUT AWARD  
St. Paul, Minn.—The Most Rev. Bernard J. Shell, Auxiliary Bishop of Chicago, is one of five prominent persons who received the award of the Silver Buffalo of the National Council of the Boy Scouts of America "for distinguished service to boyhood" at the annual meeting of the Council here.



## DIES AT 59 Final Tribute Paid Fr. Leo A. Smith

(Continued from Page 1)  
In the Sanctuary were: the Rt. Rev. Mgr. William F. Bergan, Chancellor of the diocese; the Rt. Rev. Mgr. James J. Hartley, P. A.; the Rt. Rev. Mgr. George V. Burns and the Rt. Rev. Mgr. Charles F. Shay.

Other priests in attendance were the Reverend Fathers, James P. O'Connell, William J. Naughton, John J. Treacy, Harold F. Rogers, Bernard A. Drew, William D. Tobin, Alexander J. Stoc, William J. O'Brien, Joseph G. Marlet, Michael J. Tydings, Paul G. Wohlrad, Thomas M. Redington, Maynard A. Connell, George V. Freeman, John A. Morgan, Joseph A. Moore, Oswego.

The Reverend Fathers, John J. Ganey, Gerald C. Lambert, Edward Kenney, Florence, Gerald Keenan, W. A. Haggerty, Edward Tolster, Gervase McMillan, O. F. M.; Daniel P. Munday, C.M., E. Joseph Esler, J. R. Sullivan, Raymond M. Lynn, Ralph J. Meyer, Gerald Kelly, Charles B. Connell, Bernard Newcomb, Francis G. Waterstraat, Orrin W. Feller, John M. Duffy, Robert E. Driscoll, Donald J. Murphy, F. W. Stauber, Richard K. Burns, Francis J. Taylor, Patrick J. Flynn, J. H. O'Leary, C.S.B.; Emmett F. Magro, Leo V. Smith, Robert H. Fenwick.

The Reverend Fathers, W. Darcy Bolger, John E. Randall, John E. Malley, J. Emil Gaffin, Jacob K. Rauber, George J. Weismann, John E. Whalen, Arthur F. Florack, Charles V. Boyle, George E. Wood, Eugene Golding, Raymond M. West, Lawrence Sansom, Daniel W. Frazer, Charles J. Mahoney, Francis E. Heater, George F. Kettell, J. Edmund O'Brien, John E. Sullivan, George Vogt, Francis Luddy, Frank Donovan, Batisia, Ill., Joseph Donovan.

The Reverend Fathers, L. W. Cannon, Francis Feeney, John A. Redington, Francis J. Pagnan, John P. Mucke, Frank Valukiewicz, Walter Carson, Rex Haggerty, Michael O'Brien, Adelbert Schneider, Alphonsus P. Crimmins, Francis A. Klechhammer, Herbert L. Sturmer, E. M. Tobin, Joseph T. Maloney, John J. Leary, William M. Cannon, George W. Eick, John Murphy, Alfred Hoir, Francis A. Marks, A. M. Kavanagh, L. Emmett Davis, E. A. Vander Meulen, S.S. O.C., J. P. O'Beirne, R. A. Keleher, Edward M. Lyons and Thomas F. Brennan.

The priests choir was composed of the Reverend Fathers John Merklinger, Joseph Cirincione, Vincent Collins, Joseph E. Vogt, Donald Lux, Charles McCarthy, Stanislaus Krolak, James Hattery, William Schifferli, William Nolan and Benedict Ehmman.

Abolition at the grave in Holy Sepulchre Cemetery was imparted by Bishop Kearney.

Office of the Dead was chanted at Immaculate Conception Church, Tuesday night and a guard of honor of members of the Knights of Columbus was kept as the body lay in state in the church, Tuesday night.

# The Bishop's Appointments

- JUNE
- 1 Monday—Academy of the Sacred Heart—Pontiac Mass.—8:00 A. M.
  - 2 Tuesday—Chester Hill College, Philadelphia, Pa.—Commencement Address—4:30 P. M.
  - 3 Wednesday—St. Bernard's Seminary—Pontiac, Va.—7:30 P. M.
  - 4 Thursday—St. Bernard's Seminary—Pontiac Mass.—8:00 A. M.  
Nazareth Academy—Religious Reception—3:30 P. M.
  - 5 Friday—St. Patrick—Low Mass St. Monica Seminary—8:00 A. M.
  - 6 Saturday—Pro-Cathedral—Friendship Exercises—9:00 A. M.
  - 7 Sunday—Nazareth Convent, Pontiac—Sacraments Mass, Nazareth College—10:00 A. M.  
Our Lady of Lourdes Center—Construction—1:00 P. M.  
St. Joseph's Hospital, Denver—Graduation Exercises—7:45 P. M.
  - 8 Tuesday—College of St. Teresa, Winona, Minn.—Commencement Address—10:00 A. M.
  - 12 Friday—Academy of the Sacred Heart—Commencement Exercises—10:00 A. M.
  - 13 Saturday—Nazareth Academy—Low Mass—8:00 A. M.
  - 14 Sunday—St. Monica—Solemn Mass coron Eucharist, Missionary Bergan's Jubilee—11:00 A. M.  
Pro-Cathedral—Commencement Exercises, St. Andrew's Seminary—4:00 P. M.  
St. Patrick—Construction—7:45 P. M.
  - 18 Friday—Our Lady of Mercy High School—Graduation Exercises—8:30 P. M.
  - 21 Sunday—Pro-Cathedral—Low Mass, St. John Fisher Club—7:00 A. M.  
St. Stephen, Geneva—Graduation Exercises, De Sales Institute—11:00 A. M.  
St. Patrick, Elmhurst—Graduation Exercises, Notre Catholic High School—3:00 P. M.  
Aquinas Institute—Graduation Exercises—3:30 P. M.
  - 22 Monday—Nazareth Academy—Graduation Exercises—8:00 P. M.
  - 23 Tuesday—Holy Family, Auburn—Graduation Exercises, Holy Family High School—8:15 P. M.
  - 24 Wednesday—Notre-Dame Catholic Charities Jubilee Dinner—Hotel Seneca—7:00 P. M.
  - 28 Sunday—Holy Sepulchre Cemetery—Field Mass, Knights of St. John—10:00 A. M.
- JULY
- 2 Thursday—St. John Evangelist—Religious Reception, Sisters of Mercy—8:00 A. M.
  - 3 Friday—Nazareth Convent, Pittsford—Religious Reception, Sisters of St. Joseph—8:45 A. M.
  - 4 Saturday—St. Joseph—Low Mass, Mothers of Service Men—10:00 A. M.
- By order of the Most Rev. Bishop Lawrence E. Casey.

# State K. of C. Meet Opens With Mass For Servicemen

Delegates from the 241 Knights of Columbus Councils in New York State, representing the order's 51,000 members in this jurisdiction will gather at Lake Placid for the forty-seventh annual meeting of New York State Council on May 28-31. Chief business of the convention will be to map a program to meet wartime needs.

As in the First World War, the Knights have already developed programs in their subordinate councils and district organizations to cooperate with the national effort, but the Lake Placid gathering will mark the first general assembly since the country entered the war.

State Deputy Hugh A. Doyle of New Rochelle, in issuing the convention call to the councils, stressed the importance of the year's state meeting. "The thoughts of our Brothers in the service, being their bit without complaining should spur us on to greater efficiency."

Office of the Dead was chanted at Immaculate Conception Church, Rochester, and at St. Patrick's, Mt. Morris, and Immaculate Conception, Ithaca, parishes before his appointment as chaplain of the children's homes, June 5, 1940.

Surviving are a sister, Mrs. Livingston Berg, and a brother, Daniel J. Smith.

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