



Tea Chairmen

Misses Isabel Allen, left, and Helen O'Harrigan are co-chairmen of the Catholic Women's Club Tea to be held from 3 to 5 p.m. Sunday, Dec. 19 at Medaille Hall, Nazareth College. Proceeds will provide Christmas Baskets for Rochester area Carmelite nuns.

Diocese Defends Tax Exemption

It is fundamental to the American system that government may neither finance nor tax religious activities, the diocesan chancellor pointed out last week to the Citizen's Committee on Tax exemption.

"The history of our country shows that fiscal separation has always been considered one of the most fundamental aspects of Church-State separation," Father James M. Moynihan wrote in a position paper submitted at a City Hall hearing.

The committee, appointed last June by Mayor Stephen May, heard representatives of the Boy Scouts, Masonic Temple, YWCA and other groups explain community service aspects of their activities.

Father Moynihan's paper said of such organizations that "it is at least generally true that the exemptions given them, by Congress are expressions of governmental approval and favor for their exempt purposes."

But in the case of churches, "such exemptions are expressions of governmental neutrality."

On behalf of Bishop Joseph L. Hogan and the Pastoral Office, William A. Lang presented a financial evaluation of the services performed by the church through its schools and innercity work. Should a new burden fall on Catholics already supporting two school systems, the parochial schools likely would be forced out of business, Lang said.

In that event, he declared, the public generally would have to pay \$20 million more for education.

Referring to the constitutional guarantee of freedom of religion, Lang described taxation as "one of the most insidious means of control."

"Historically, charitable institutions and religious organizations have not been taxed," he added, "because they are not in the business of making money."

Speaking for an organization called Allied Landlords for Equal Rights Today, Mrs. Mary Grooms told the committee that if the property tax is to be maintained its field must be broadened. It has been reported that 23 per cent of all city property is tax exempt.

In his paper, Father Moynihan spoke of "misleading statistics" and said that "church-held property in proportion to other exempt property is very small and is in fact decreasing." An element in this situation, he explained, is the increasing amount and value of tax-exempt federal, state and municipal property.

He detailed the decline of the real property tax as a source of revenue, stated that property held by all the churches in Rochester constituted but three per cent of the total real estate in the city and concluded that "no substantial revenue is lost by continuing the practice of religious tax exemption."

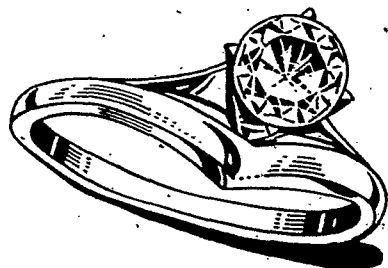
"WHERE IS CHRIST IN CHRISTMAS?"

"Welcome to our home at Christmas time."

A new recording NOW available at TRANT'S. Composed, sung and recorded locally.

Jewelry
THE PERFECT GIFT

Diamond Engagement and Wedding Ring



BERNARD J. HENSLER
JEWELERS
307 COMMERCE BLDG.

Open Tues. and Thurs. 'til 9

454-6918

21 Selected To Who's Who At Nazareth

Twenty-one girls of the junior and senior classes have been chosen to represent Nazareth College of Rochester in 1971 "Who's Who Among Students in American Colleges and Universities."

The seniors are: Kathleen M. Dwyer, 160 Laney Road, Rochester; Jacqueline M. Farnan, 3160 Simmons Road, Perry; Rosemarie Finnerty, 24 Community Road, Bay Shore; Denise M. Gagnon, 30 Perry Road, Troy; Eileen M. Kraus, 74 Coolidge Road, Buffalo; Suzanne LaPorte, 5 Pine St., Seneca Falls; Regina E. McKenna, 85 17 65 Road,wego Park; Karen A. O'Brien, 699 Lafayette Ave., Buffalo; Patrice Pallone, 99 Longacre Road, Rochester; Rosemary A. Randazzo, 8 Hopkin St., Mt. Morris; Margaret M. Rajotte, 303 Remington St., Bridgeport, Conn.; Margaret F. Riley, 74 E. Oneida St., Oswego; Nancy M. Ross, 129 Northlane Dr., Rochester; Cynthia A. Ruppel, 3981 Dale View Dr., Seaforth; Margaret D. Sins, 1305 Carroll St., Rome; Rose A. Welch, 13 Robbins Rd., Pleasantville.

The juniors selected are:

Linda M. Cirulli, 322 Lorenzo Place, Elmira; Teresa G. Miller, 1235 Harris Rd., Webster; Nancy A. Paul, 83 Thistle Lea, Williamsville; Linda J. Serway, 1810 North James St., Rome; Patricia Schiffmacher, 870 Duncan Drive, Westbury.

Cooling Off Period Urged at St. Andrew's

The diocesan pastoral office has advised a cooling off period for the turmoil at St. Andrew's parish.

Differences of opinion climaxed last week when Sister Mary Ellen, school principal and Father Thomas W. Burr, assistant pastor, resigned in a dispute with the pastor, Father Bernard Kuchman.

Auxiliary Bishop Dennis W. Hickey said he has talked to both factions and that the Chancery's attitude is that neither side has been in the job long enough and should therefore give each other more time to resolve their personality problems.

Father Kuchman replaced Father Charles J. McCarthy who died in July.

CARDINAL DIES

Madrid — (RNS) — Cardinal Fernando Quiroga y Palcios, Archbishop of Santiago de Compostela, Spain, died here Dec. 7. He was 71. His death reduced the number of cardinals to 120.

Got Some News?

The Courier-Journal wants to print news of your organization, club or association. Please remember that the deadline is Thursday noon for the following week's paper.

It would be well, Bishop Hickey continued, if Father Kuchman were given more time in view of the depth of emotion involved. A cooling off period is urged in the hopes that a moral, logical solution will come out of a calm, rational approach, he said.

Father Burr has been re-assigned to St. Ambrose Parish.

At the time the Courier-Journal went to press, Sister Ellen's future assignment was still under consideration according to a spokesman at the Sisters of Mercy Motherhouse.

Get A New ... WATER HEATER!



for **\$54.25**
(Cash & Carry)
Glass Lined

458-5000

House of Water Heaters

A Dept of Metzger & Brayer Co. SINCE 1878

FOR PERFECT

DIAPER SERVICE

Stork

BABY WASH

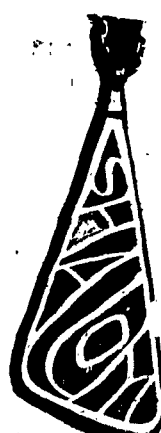
381-7340

TRANT'S

CHURCH SUPPLIES AND RELIGIOUS ARTICLES

Christmas Gift Ideas

IN THE SPIRIT OF THE SEASON FOR THE WHOLE FAMILY



Contemporary Jewelry

These pendants are struck of solid bronze and decorated with kiln-fired colors or natural patina. They come with chain, leather thong or silk cord.

Christmas Cards

Singles, boxed assortments or personalized. Select yours early!

Nativity Sets

The most significant way to "keep Christ in Christmas." A wonderful collection of imports and domestics . . . to give years of enjoyment and inspiration. 3 piece to 20 piece sets in a wide range of sensible prices.

Music BOX Figurines

A gift that will give pleasure year by year. Most rotate as music plays. Choice of figures and musical selections.

\$5.00 to \$40.00



Rosaries

Are a most appropriate gift especially at this joyous time of year. We have a truly vast collection.

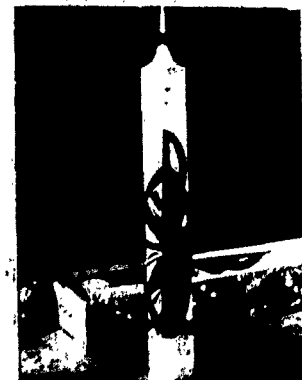
Books

There is no more lasting gift than an inspiring book. The religious book can be read and re-read. It never is obsolete. TRANT'S has thousands of volumes from which to choose, both hard covers and paper backs. We carry the classics and current best sellers.

AND, the best book ever,

THE BIBLE

We have many versions and bindings, sure to satisfy any taste and desire.



CHRIST CANDLE

Most appropriate for any celebration. Represents the omnipresence of our Lord. 14" tall, 3" diam. at base. Needs no special holder.

each **\$3.50**

TRANT'S

96 CLINTON AVE. N.
115 FRANKLIN ST.
Phone 454-1818

STORE HOURS — 6 DAYS 9:00 A.M. to 5:30 P.M.