

# OPINION

Analysis, Interpretation and Comment

## Clear Rulings On Cult Needed

THE LONG-AWAITED trial of the Church of Scientology's tax exempt status ended in a draw last Thursday.

The battle lines were drawn after church officials refused to pay their 1976 county property tax bill. After their appeal claiming they are a non-profit organization fell on deaf ears at the county tax appeal level, church officials took their case to court to fight the county's decision.

After listening to more than eight hours of testimony Chief Circuit Judge Harry Fogle issued a ruling that failed to draw rave reviews from either side.

Property Appraiser Ronald Shultz can now collect more than \$50,000 in property taxes from the Scientologists. And Fogle ruled that the Church of Scientology is a religious organization and is entitled to a tax-exemption for non-profit efforts of the church.

Because church officials refused to divulge financial records they claim prove their religious efforts, Fogle ordered them to pay the tax bill. Without these records, Fogle said he could not determine if the money was used primarily to promote religion.

While both sides won a half-victory in the courtroom skirmish, the battle is far from finished. Because it is partially based on a lack of testimony and evidence the ruling will have little effect on a similar suit contesting the 1977 Scientology tax bill that will be heard later this year.

A more definitive court ruling would have simplified the outcome of the pending case and saved taxpayers the expense of another lengthy court case. As it is, the end to legal hassles over the church's status are only beginning.

THE COUNTY will still insist that the sect pay its taxes, while church officials will claim that they are a non-profit religious group that accepts donations for its services.

In 1976, the sect's income from its Clearwater operations alone

was \$9.8 million, and the Clearwater branch also received \$737,862 in special donations, and "ecclesiastical advice" to other church branches brought \$137,307 to the church.

It also is disturbing to learn that the Washington Post says the FBI has documents proving that the Church of Scientology has allegedly been carrying on an elaborate campaign to discredit persons it considers its enemies.

According to the reports, the Scientologist's enemies list included former mayor Gabriel Cazares and a former Clearwater Sun reporter who wrote stories probing the sect's Clearwater operations.

The reports allege that the group feigned a hit-and-run automobile accident in which the mayor was involved. During Cazares's subsequent political campaign, the group allegedly dredged up the incident to discredit him.

A bogus story bearing the reporter's name was circulated among the reporter's news sources to cast a bad light on him.

If the Washington Post's reports are factual—and its record is pretty good—the implications of harassment of local officials and media representatives are troubling.

Such actions, if true, hardly seem consistent with Fogle's ruling two days ago that the organization is a religious group.

It would be nice if more detailed information on these purported activities were available. And should the FBI and federal prosecutors decide to pursue the case, we would like to study the evidence they say they have obtained rather than depend on the bureau's news leaks.

As an agency, the FBI's own credibility and tactics have been less than pure in the past. But if the agency's investigation bears fruit, a jury will be able to decide if the allegations against the sect are factual and what restraints should be placed on such organizations.