

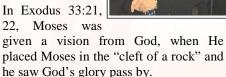
THE CLEFT vs THE CLIFF

By Dr. Henry A. Harbuck /PCAI Int'l President & General Overseer

Dr. Herschel H. Hobbs, now deceased, tells the story about what he saw when he visited Hiroshima, Japan in the late 1950's. It was there in a museum that he observed that a large stone had once been part of the entrance to a building. This stone was black, except for the shape of a man silhouetted against the stone. This man's body had taken the nuclear rays of the atomic bomb that was dropped by America on Hiroshima, leaving his bodily form on the stone. This happened because this unknown man was standing in front of the rock. Had he been hiding deep within the rock - in a cleft, where there was a hiding place - he would have been protected from the Holocaust.

At the present time, there is much concern among Americans that the United States is going over the fiscal cliff. Thus, there is uncertainty in America and fear is spreading throughout the world. Yet, I want to encourage you not to fear the "cliff," since the New

Year has come, but take refuge in the "cleft [of the Rock]" where there is safety.



This is expressed in the magnificent Protestant hymn as it echoes the theme, "Rock of Ages, Cleft for me." This hymn makes reference to this story (Ex. 33:21,22), and is understood in Patristic Theology as pointing to Christ, our Savior, our Rock and the "One Who" stands with us during every trial so we may see the glory of God.

"Thanks be to God that we can depend upon His promises when the winds of despair are forcefully blowing and raging!"



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OFFICE HOURS:

9:00AM to 4:00PM



Trust In The Lord

By Dr. Daniel O.C. Agomoh / Pastor and writer

The highest pinnacle of the spiritual life is not joy in unbroken sunshine, but absolute and undoubting trust in the love of God. (A. W. Thorold)

The fear of man is a dangerous trap, but trust in God means safety (Proverbs 29:25).

A man is a fool to trust himself! But those who use God's wisdom are safe (Proverbs 28:26).

Trust in the Lord with all your heart and do not rely on your own insight (Proverbs 3:5).

Trust in your money and down you go! Trust in God and flourish as a tree (Proverbs 11:28).

"Trust in the Lord, and do good; dwell in the land, and feed on His faithfulness. Delight yourself also in the Lord, and He shall give you the desires of your heart. Commit your way to the Lord, trust also in Him, And He shall bring it to pass. He shall bring forth your righteousness as the light, and your justice as the noonday. Rest in the Lord, and wait patiently for Him; do not fret because of him who prospers in his way. Because of the man who brings wicked schemes to pass. Cease from anger, and forsake wrath; do not fret—it only causes harm" (Psalm 37:3-8).

Looking back at the past year and the beginning of this year, you may have joy and happiness in your heart at the blessings you have received from God.

A step ahead in life, a promotion and bonuses in your work place, a new house, a surprise increment, a new relationship, progress in education, blessings of children in the family etc.

Or maybe you look back with a heavy heart at disappointments, loss of jobs, broken relationships, unfinished goals, unfulfilled dreams, frustrations, regrets over wrong decisions, distress, troubled events and painful, hurtful memories.

Regardless of what you go through, you need to trust in the Lord (Psalm 125:1-2).

Do you dread to think about the future because of your ugly past? Trust in the Lord (Isaiah 50:10).

No one knows what lies ahead but our living God promised us a future. (Jeremiah 29:11-13).

All we need to know is that One who holds you holds all your tomorrows. The Almighty God holds everything that awaits you in life's journey.

There may be trials, triumphs, persecution, success, tears, joys, hurts, sorrows, pains and disappointments.

Just trust in the Lord who will not let you down (Isaiah 26:3-4). There is no one who can encourage you more than God Almighty. He knows where it pinches most. He understands the fierceness of the battle before you (Exodus 15:3). The Lord knows the depth of every sorrow, the weight of every burden and the pain that you go through every day.

Will you look unto the Lord and be saved, encouraged and refreshed now? "Look to Me, and be saved, all you ends of the earth! For I am God, and there is no other. I have sworn by Myself; the word has gone out of My mouth in righteousness, and shall not return, that to Me every knee shall bow, every tongue shall take an oath. He shall say, 'Surely in the Lord I have righteousness and strength. To Him men shall come, and all shall be ashamed who are incensed against Him" (Isaiah 45:22-24).

Our Lord Jesus rose from the dead triumphing over all the powers of the enemy; therefore, you need not fear at all.

Fear is the enemy of your faith.

Remain blessed and rapturable, Yours to reach this generation with the Gospel,

Dr. Daniel O. C. Senior Pastor sr.psdanieloc@dlcc.org.sg



Evaluate Property Tax Exemptions Annually

Adapted from a Nonprofit Special Alert originally published by Batts Morrison Wales & Lee (BMWL). Used with permission.

Most jurisdictions provide relief from property taxes to qualifying churches that own real property (e.g., land and buildings) and/or personal property (e.g., furniture, equipment, leasehold improvements) located in that jurisdiction. Generally, exemptions are based on the **ownership** and **use** of the property, although different states have different rules regarding what types of entities and what uses qualify for exemption.

While property taxes are assessed and exemptions are evaluated differently in various states, in many states, this is the time of year when property tax exemption applications or renewals must be addressed. Therefore, if your church has not already done so, Batts Morrison Wales & Lee recommends reviewing the practical reminders and recommendations below to determine whether further analysis and evaluation of your church's property tax exemptions are required.

Practical Reminders and Recommendations

 Review your church's prior year tax bill or online account to determine whether the church has historically received exemption based on its nonprofit status. If not, consider whether the property might qualify for exemption and, if so, the related exemption application filing requirements and due dates.

What Makes A Christian School "CHRISTIAN?"

(From Christian Law Association Magazine)

Christian schools across America have a responsibility to be different from the local public schools in many ways. Particularly, these educational institutions must loudly proclaim the Christian worldview in both materials and in application.

In the next few years don't be surprised if the battle concerning the licensing of Christian schools, as well as other church ministries, becomes an even greater problem. Our only hope is to make certain that our stand is based upon conviction, and that our conviction is based upon principles from God's Word and prove those principles in the event that we are brought before a judge, and tried for what we believe to be right.

So what makes a Christian school "Christian"?

A. The Philosophy of the Christian School is what makes it Christian. There are many Christian schools in America that are Christian in name, but If the Christian school's not in philosophy. philosophy is not Christian, then it is merely a private school. It is not enough to call a school Christian, nor is it enough to attach some Christian activities to the curriculum. What makes a school Christian is that it has a philosophy that permeates every area of the Christian school. Christian philosophy dictates to the school exactly what should be done in all areas. The world looks at us and demands to know why we believe what we do. Unless we are willing to give them an answer, we have no right to ask them to recognize our right to exist. I believe that most Christian schools have problems because they have never defined their philosophy.

DOES YOUR CHRISTIAN SCHOOL HAVE A TRULY CHRISTIAN PHILOSOPHY THAT DICTATES WHAT YOU DO?

DO ALL OF THOSE INVOLVED IN YOUR SCHOOL CLEARLY UNDERSTAND AND AGREE WITH THAT PHILOSOPHY?

B. There is no difference between secular and sacred. Let me explain...

In the courtroom, when it comes time to define why something is Christian, you must go to the philosophy. Men from state universities testify that man is divisible, and made up of two parts. They say that he has a secular side and a religious side. The state does not want to control the religious side, just the secular side.

A Fresh Vision And Focus for 2020-part II

By Brother Hershell Lewis, Jr./Alabama

So how do we develop that kind of trust? Psalms 37:4 – 5 shows us how to do this. *Delight thyself also in the LORD; and He shall also give thee the desires of they heart. Commit thy way unto the LORD; trust also in Him; and He shall bring it to pass.* To delight means to take great pleasure in. When LeAnn and I first got married, when she was at work I would find an excuse to call her just to hear her voice. I would call her asking her where something was. I LOVED hearing her voice. Better yet I love just being in her presence. Even after 11 years I still take great delight being with her. Even more so, I take great pleasure being in the presence of my Heavenly Father. This is what David is referring to when he said to delight thyself in the Lord. Do we look for opportunities or "excuses" just to go be in His presence? "Thou wilt show me the path of life: in Thy presence is fullness of joy; at Thy right Hand there are pleasures for evermore. 'Psalms 16:11

We are also told in Psalm 37:5 to Commit our way unto the Lord. Commit means to dedicate, to be in a long term emotional relationship. David is saying to commit every part of our life wholeheartedly to God and when we do so and we truly trust Him, He will establish us.

How do we show God and others that we delight ourselves in the Lord and have whole-heartily committed our lives unto Him. We do this by truly trusting in Him and in Him alone. Have you ever played "The Trust Game". This is where we stand with our back to someone and fall straight back trusting they will catch us.

Trust means the firm belief in the reliability, truth, ability, or strength of someone. There are not many people we can truly put our full trust in. We CAN put our whole trust in God because He is reliable, trustworthy, able, and all-powerful. So how do we show God that we trust Him especially in the midst of the storms of life? The answer is found in 2 Chronicles 20.

After God had sent His Word that God would fight the battle, they go out on the next day. Jehoshaphat had told the people to have faith and trust the Lord and they would be established. He then comes up with a battle plan that as far as the world is concerned is utterly foolish and even suicidal. Jehoshaphat in verse 21 "appointed singers unto the LORD, and that should praise the beauty of holiness as they went out before the army and to say, Praise the LORD; for His mercy endureth for ever." Did you notice where he put the singers? He had them go out before the army. They are marching into war. They know that they will be meeting three huge armies that day who wanted to completely destroy them. They also know what God said. So to show just how much they trust the Lord, they appoint singers to go not behind them but out before them praising the Lord for the victory. There you have it. To truly show our full confidence in God begin to praise God for the victory before you even see it.

God will give you a fresh vision for 2020 if we are willing to pray, fast, and trust Him for the outcome.

What Makes A Christian School...

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That was how my parents could send me to school where they did. They thought that the public school was only going to give me an education.

- My spiritual needs were going to be taken care of at home where we had prayer and family worship and at church where we had preaching and Bible study. The school was only supposed to take care of my secular needs. In the courtroom man is recognized as having two parts; secular and sacred. Many Christian have somehow adopted this philosophy into their thinking.
- The Word of God recognizes no such division. It says Whatsoever ye do, do all to the glory of God. We came to the realization that when the Christian school movement is examined in the courtroom, we must testify that we believe there is no secular. That is the truth. It has been said that to a Christian all is sacred, and there is nothing that is only secular.
- To the Christian, the secular is sacred. Education is not a separate activity that can somehow be isolated from his faith. While there may be secular schools, the actual matter of education is a very sacred thing. Everything affects the believer's spiritual being. Public schools may choose to ignore the spiritual, but that does not negate the fact of its existence.
- Is your school truly Christian? You grade your students in the classroom so take a few minute to grade yourself. How well are you building these characteristics into your school? Do you need improvement? Be honest with yourself because one day you will be faced with the task of giving an honest account to God for how well you fulfilled what you are called to do. What do you need to work on in your educational ministry?

CHECKLIST OF A TRULY CHRISTIAN SCHOOL

A Christian school must...

- 1. Lead every child to personal salvation knowledge of the Lord and Savior Jesus Christ.
- 2. Be designed to lead every child to a knowledge of God's Word.
- 3. Teach every child how to lead another person to Christ.
- 4. Teach every child to fear God.
- 5. Teach every child the way of holiness.
- 6. Teach every child the stewardship of life.
- 7. Teach every child about dedication to excellence.
- 8. Teach every child how to worship God.

Evaluate Property Tax...

continued from page 2

- For property that has historically been granted an exemption, determine the implications of any changes to the use of that property, along with the related notification requirements.
- Determine the potential filing requirements and exemption application due dates resulting from the purchase of new property.
- If uncertain about the available exemptions in your state, consider contacting your local taxing jurisdiction (or visiting its website) to anonymously inquire about potential property tax exemptions that may be available to your church (specifically inquire about any property tax exemption application deadlines and the necessary documentation that must be submitted in order to qualify).
- Contact your tax counsel if you are being notified that your property tax exemptions are being reduced or removed for the upcoming tax year, or if you need assistance in addressing any of the property tax exemption issues noted above.

Understanding the available exemptions and the necessary filing requirements is proving to be more important than ever for churches. Our firm has noticed a recent trend in denials of property tax exemptions in numerous jurisdictions across a number of states as cities and counties look for ways to meet operating budgets.

ANNOUNCEMENTS

CHARTER RENEWAL DEADLINE!!!

Charters under the PCAI 501(c)3 Group Exemption have been mailed their annual renewal report packet.

It is also available on our website www.paragonchristianalliance.org under "Resources"

tab in a PDF file.

It is important that your report be received in our

office no later than March 28th.



These reports and renewals are in compliance with the IRS code to maintain your charter's tax-exempt status under the PCAI Group Tax Exemption.

IRS ANNOUNCES 2020 MILEAGE RATES

The Internal Revenue Service has announced the new standard mileage rates for 2020. Starting on January 1, 2020, the standard mileage rates for the use of a car, van, pickup, or panel truck will be:

- 57.5 cents per mile driven for business use, down one half of a cent from the 2019 rate
- 17 cents per mile driven for medical or moving purposes, down three cents from the 2019 rate
- 14 cents per mile driven in service of charitable organizations

(SOURCE: www.churchlawandtax.com)