

1 We need to preserve our tax base. We need to keep it as  
2 equitable as possible to remove inequities and these needs  
3 become greater as reliance upon property taxes increases  
4 as the burden of property tax gets greater.

5 Equity is a fine thing when it's a matter of  
6 academic interest, if you have a light burden of taxes,  
7 but when the burden becomes heavy and it makes a difference  
8 between economic survival for particular people or particular  
9 businesses or enterprises, then it becomes a matter which  
10 is a subject of considerable effort for removal of the  
11 burden of taxation for preferential treatment.

12 In the light of this circumstance, which is the  
13 emerging context, we are in a situation where there has been  
14 a tremendous proliferation of demands for exemptions and  
15 preferential tax treatment. We have certain historic  
16 exemptions, which I am not concerned about. The question  
17 of whether a hospital or a charitable activity or an  
18 educational institution should be exempt from the burden  
19 of tax, I think, is one that is pretty well settled. It is  
20 unfortunate, for the purposes of my discussion, that the  
21 importance of the exemption of religious institutions is one