



# ETHICAL CULTURE

M O N T H L Y

VOLUME 22 NUMBER 10

Visit our web site: [www.essexethical.org](http://www.essexethical.org)

JUNE/SUMMER 2003

## LEADER'S MESSAGE

Dear Members and Friends,

What is Justice? This question has occupied a pre-eminent position in moral philosophy since its inception. It is a question that has received many answers by philosophers, religious leaders, saints, seers, the wise, the foolish, kings, dictators, rich people, beggars, judges, law-makers, criminals, oppressed peoples and their oppressors. These categories overlap and are by no means exclusive.



How an individual answers this question will determine, in part, how she or he treats other people. How a society answers this question will determine the rights and duties of its citizens or subjects. Those answers have ranged from crude positivist ones such as "Just acts and institutions are those that are so labeled by individuals or societies" to ones which attempt to offer a high moral ideal such as "Justice is harmony" or "Justice is equality."

What distinguishes philosophical answers from non-philosophical answers to this question is the level of generality and the degree to which those answers are supported by sound criteria and argumentation. What distinguishes great philosophical answers consists in the

degree to which they conform to some of our basic intuitions about justice and also at the same time expand our understanding of what it really is. Most of the great philosophers have made their contributions on this subject. On Sunday June 1, the Essex Philosophy Group, its facilitator (Boe), and subsequently yourselves will judge the answer given by a prominent modern philosopher, John Rawls, as presented in his book, *A Theory of Justice*. At this time, you will have an opportunity to at first see how philosophical inquiry and discussion are conducted and to take a stab at it yourself.

*Till then, Boe*

## Quote

—attributed to Carl Sandburg in a speech by Anthony H. Cordesman, *"The Moral and Ethical Challenges of Modern War"*:

During the Civil War, cabinet meetings began with a prayer. At one such meeting Stanton, Lincoln's secretary of war and a "hawk" by modern standards, suggested that the meeting begin with a prayer to God for victory, because the Union's cause was just.

Lincoln replied that God would give victory to the side that in his great plan was just and that the Cabinet should begin with a prayer that the Union cause was the just one.

## Tribute

BETTY LEVIN'S beloved brother, Mr. Leonard Goodman, passed away on May 1st at the age of 83. Our deepest condolences.

## Election to the Board at the Annual Meeting, May 18

The 2003 Nominating Committee (BOB BENDER, BARBARA COTLER, DORIS RADOS and PAT THOMPSON) presented names for election to the Board of Trustees and its officers:

Officers: Secretary (2 yrs): PAT THOMPSON (incumbent); and Treasurer (2yrs): JIM QUIGLEY (incumbent).

Trustees (1 yr): SEYMOUR ARMSTRONG, DICK BOHN (incumbent), NANCY BOHN (incumbent), BILL GRAVES and JACK TINER. (Bill Graves resigned as Vice President freeing him to serve as a Trustee. Bob Bender has been appointed by the Board to serve as the Vice President for the one year remaining of the term.)

Many thanks to the committee and nominees; thanks also to the Cotler family for all their work.

## New Members

Greeting and well wishes to our newest members, who have joined our Society in the past few months: LOUISA LUBIAK (Maplewood); TERRI SUESS (Newark); and TOM OBRYUT, REBEKAH NOVEMSKY and their children LIAM and MILO (Maplewood).

# Ethical Culture Society of Essex County



Boe Meyerson, *Leader*

Ted Seagull, *Assistant Leader*

Jim White, *Leader Emeritus*

#### BOARD OF TRUSTEES

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#### EDITOR'S NOTE

Howard Gilman,  
*EC Monthly Editor / Graphic Designer*  
howardgilman@netscape.net

THE NEWSLETTER INVITES YOU to submit articles, announcements, commentary, etc. for publication. **Items must be received by the first of the month for inclusion in the following month's edition.** Items should be no more than 150 words, preferably submitted via e-mail to the editor but can also be delivered to the office, att: Editor, Ethical Society Newsletter, 516 Prospect St., Maplewood, NJ 07040. Please call the office, 973-763-1905, and leave word especially if your item is time-sensitive.

Editor reserves right to edit for length, clarity and content. Opinions offered in this publication are those of the authors.

For those interested in receiving their copy of Ethical Culture Monthly by First Class Mail for a charge of \$10/year or \$5/half year (beginning in January), call the office, 973-763-1905, and request our First Class Mail Special.

Ethical Culture Society  
of Essex County,  
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Maplewood, NJ 07040.

Visit our web site:  
[www.essexethical.org](http://www.essexethical.org)

## Texas Court of Appeals Decides in Favor of Ethical Society

[From the AEU 4-19-03]

By Jennifer Scates, ESA

### *The Texas Court of Appeals, Third District, at Austin, has rendered its decision that Ethical Culture qualifies as a religion for First Amendment purposes.*

In 1996, the Ethical Society of Austin applied to the Comptroller's Office for tax-exempt status as a religious organization. The Comptroller's office initially determined that the Society did not qualify; then, based on a higher level review by the Tax Policy Group, determined that it did qualify. Shortly after the story, "Godless Group Gets Religious Exemption", appeared in the Austin American-Statesman, the Comptroller's office issued a letter of correction, stating that the original determination applied and that the Society was not a religious organization for purposes of the tax code; that the Society did not qualify because it failed to meet the definition of "religion", which the Comptroller construes to require worship of a Supreme Being for the purpose of interpreting the administrative rules.

The Ethical Society challenged the Comptroller's decision. The Honorable Paul Davis of the 353rd Judicial District Court of Travis County, Texas, determined that the Comptroller's use of a "Supreme Being" test, as the primary basis for determining which organizations are "religious" for tax exemption purposes, had violated the First Amendment.

The Comptroller's Office appealed Judge Davis' opinion, contending that the "Supreme Being" test creates a necessary bright-line rule protecting the State from being required to award tax exemption to any group that calls itself religious, citing the principle that religious beliefs must be

clearly delineated from personal or philosophical beliefs. The Ethical Society responded that the Comptroller's test too narrowly defined the scope of religion. The Supreme Being test, when applied as the sole determining factor for granting tax exemptions, did not adequately account for the range of belief systems which comprise the broad spectrum of religions.

The Court of Appeals determined first that the Comptroller assesses each application according to a nonexclusive set of factors, most of which are objective factors, including whether the organization meets regularly for services, when and where services are held, the approximate number of people attending services, and whether the organization ordains clergy. The Court then determined that "...the Comptroller had apparently made an informal determination, applied in this case, that an organization must meet... the Supreme Being test, requiring belief in a 'God, Gods, or higher power' in order to qualify for tax-exempt status".

The Court found that the judicial history of "...many courts and state administrative agencies that had long determined that Ethical Culture is a religion for the purpose of interpreting various government regulations" was persuasive in suggesting that the Comptroller's test and decision are out of step with the general understanding of the grant of tax exemptions to "religious" organizations in the

United States, and determined that “serious contemplation of the Supreme Court’s commitment to protecting the full range of religious belief... requires us to reject the proposition that a narrowly defined ‘Supreme Being’ test can account for the broad range of religious faith protected by the First Amendment, and held that...” reliance on a Supreme Being litmus test to determine whether an organization qualifies as a religion for purposes of the tax code is constitutionally infirm”.

Having determined that the Comptroller’s test is invalid under the First Amendment, the Court went on to the question of whether, under an appropriate analysis, the Ethical Society constitutes a religious group. The Court chose, as its analysis, a three-factor test laid out by previous cases wherein the basis on which to determine whether an unfamiliar religion is entitled to First Amendment protection is by comparing it to familiar religions. The test requires that a set of beliefs: (1) address fundamental and ultimate questions having to do with deep and imponderable matters such as the meaning of life and death or man’s role in the universe; (2) be broad in scope and comprehensive in nature; and (3) be accompanied by the presence of certain formal and external signs.

The Court determined that (1) “...in its focus on situating each individual within a network of ethical decision-making as the central concern of that individual’s human experience, Ethical Culture makes at least a colorable claim at posing the

**“...a set of beliefs intended to allow an individual to assess his own relationship to creation through the experience of human interaction and ethical inquiry”**

kinds of questions that have been considered by other courts to be ‘ultimate’ in nature”; (2) that “...Ethical Culture has a developed body of literature and a set of principles”; that Ethical Culture “...attempts to create a comprehensive response to the problems faced in life based on a common contemplative practice”; that “...the Ethical Society appears to offer a set of beliefs intended to allow an individual to assess his own relationship to creation through the experience of human interaction and ethical inquiry”; and that Ethical Culture “...offers an absolute, and universal, basis on which Ethical Society members are to structure their own lives”; and that (3) “...Ethical Culture has the marks of a traditional religious organization. It maintains a *bona fide* separate corporate existence. It possesses a coherent literature. Ethical Culture groups meet regularly, typically on Sundays, for services including ceremonial practices. Those services are led by a group of clergy, most of whom have been educated at theological institutes and seminaries. The same

trained clergy perform life cycle rituals, including marriages and naming ceremonies. The services are supplemented with religious instruction for children... Taken together, these factors indicate to us a sincere attempt by the Ethical Society, and its sister groups, to undertake to provide the benefits of a traditional religion. In light of our understanding of the structure of Ethical Culture’s principles, these external indications of religious faith mark an important factor for determining whether the Ethical Society is a religion.”

Finally, the Court held that “Ethical Culture’s practices and beliefs... address ultimate concerns and present a comprehensive belief system. Without question, their practices and rituals constitute the external signs of a religion. In short, the Ethical Society manifests its spiritual beliefs through organized observance; we cannot say that this activity falls outside of the scope of the First Amendment’s protection, and we believe, therefore, that it must fall within the legislature’s intent in granting the tax exemptions in question”. ■

**Ethical Culture Review of Books**

The online book review of the American Ethical Union, the Ethical Culture Review of Books, has a number of new reviews posted, including one of Sue Willis’s new novel.

Visit the Review online at <http://www.ethicalculture.org/review>.

**Tribute**

Esther Barcun extends a Tribute in honor of PAT THOMPSON and message therapy.

# ETHICAL CULTURE SOCIETY OF ESSEX COUNTY

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# ETHICAL CULTURE

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## SUNDAY MORNING PLATFORMS — JUNE

*Platforms begin 11 a.m. All are welcome. Platforms are subject to change without notice.  
Sunday School 11 a.m.–12:15 p.m.*

**JUNE 1 • What is Justice? — A Philosophical Discussion.** The Essex Ethical Philosophy Group, facilitated by Leader Boe Meyerson, will engage in a discussion on this subject as we explore the answer provided by John Rawls in his foundational work, *A Theory of Justice*. Thereafter members of the audience will be invited to contribute to the discussion. Boe is not only the leader of our Essex Ethical Culture Society, but also the Humanist Chaplain at Columbia University in New York City.

**JUNE 8 • Edwin Krales: The Battle Against The AIDS Pandemic—Where Are We?** Edwin Krales, MS, CD/N, is the Coordinator of Nutrition/Outreach at The Momentum AIDS Project, a leading AIDS service organization in New York City. He is on the board of The New York Association on HIV Over Fifty. He has published numerous articles on HIV/AIDS and nutrition and presented papers at national and international conferences. In his spare time he collects recycled HIV medication for Cuba and the developing world and never misses a meal. The speaker is also the brother of our own Barbara Cotler. (*Agencies listed for identification purposes only*)

**JUNE 15 • Panel Discussion with Members** led by Alice Robinson-Gilman and Meredith Sue Willis.

**JUNE 22 • SUNDAY SCHOOL GRADUATION and Society Potluck.** Jennifer Barthole will be presenting her Sunday School graduation project. Please bring a covered dish to share for a Society luncheon afterwards.

### Fall Platforms

Speakers planned for fall include: **JON** and **MICHAEL GALLUCCIO** whose case made new law in New Jersey allowing gay families to adopt; **DR. PETER HOROSCHAK**, Superintendent of the South Orange-Maplewood Schools; **SYLVAIN EHRENFELD** updating us on the United Nations; **EUGENE LIEBER**, **JERRY KAPLAN**, and **SUE WILLIS**.

**This is the last issue until September. Have a pleasant Summer!**

### Fund Raising

**GOURMET LUNCH BY THE LAKE**  
\$20.00 (minors free) — July 26 (rain date July 27), 12–6 PM, at the home of Boe Meyerson. For those who have signed up previously, the donation will be collected the day of the luncheon. Maps to Boe's house will be available in the rack at the Society, or call her for directions. There is still room for more, so come join us.

**PALATE PLEASING GOODIES**  
Ordering ended Apr. 1; orders should be completed by Jun. 30. The Committee wishes to thank all participants, chefs as well as purchasers, for making the event a success. We earned about \$500.00 for the Society.

**T**he Fund Raising Committee wishes to thank all those who have helped, encouraged and supported our efforts through this past year. Due to all our efforts we have raised about \$3,100, not including the White Elephant Sale and Boe's July Gourmet Lunch. With more support from everyone, we hope to do better next year.

—*Fund Raising Committee:*  
*Nancy, Jill & Jeanine*

**PHILOSOPHY GROUP:**  
9:30–10:30 a.m., 2nd & 4th Sundays;

**POETRY** at the Ethical Society:  
7:30 p.m., every 3rd Monday