



HOMILY by Father Robbie Low

## 18<sup>th</sup> Sunday in Ordinary Time Year C

### ***This hoard of yours, whose will it be?***

*Readings: Ecclesiastes 1: 2: 21-23, Ps 89, Colossians 3: 1-5, 9-11, Luke 12: 13-21*

When the last of my parents died I prepared and applied for probate. The forms went off and we duly awaited the grant. It came with the regular proviso that HMRC had, I think, 33 days to randomly call it in for further investigation. Two days after the deadline a letter arrived, postmarked one day after the deadline, 'randomly' calling it in. As the estate was not great and as I have never earned much money I was surprised that HMRC were randomly calling in my tax affairs for the third time in four years. 'Random' took on a whole new meaning.

I telephoned the author of my newfound grief (these investigations can last for four years) and discovered he had just gone on annual leave. As I had just spent eight years with my mother-in-law with dementia, followed by my mother dying for two years of heart failure and then my father taken the same time to expire of cancer, I was a bit short on spare emotional energy. I asked to speak to the Tax Boss. He kindly phoned me back the following day.

I explained that their letter was two days beyond their legal remit but I was happy to co-operate. 'There are', he said, 'two questions. One is how you

valued the house. The second is whether you had a joint account with your father.'

The first was easy. There were only two local estate agents. They had given almost identical figures. We had submitted the higher one.

The second was even easier. My father, I explained, would not have had a joint account with himself!

End, thanks be to God, of the enquiry.

Inheritance, inheritance tax, inheritance planning have long been of keen interest to the wealthy. Now that, courtesy of property prices, it has become a regional tax, penalising the South, it is of interest to many ordinary working men and women.

The State's interest in other people's estates is not new. Death duties first came to prominence in 1694 when it was invented to pay for our miserable participation in the War of the League of Augsburg. If you had £20 or more you coughed up five bob. The next collection was for the even less successful attempt to hang on to the American colonies. This time it was graduated. Thus it trickled on until Harcourt's reforms of 1894 which started at 1% up to £500 rising to 8% if you were a millionaire.

Thereafter it has grown like topsy until, under the desperate failing socialism of Denis Healey, it reached an eye watering 75%.

In the light of present possibilities of a return to this punitive era, I have decided to leave all my wealth to myself – which I believe attracts a nil rate of tax – and have it buried with me under twenty feet of concrete. This should prove a considerable challenge to would be inheritors and future archaeologists of grave goods.

There are here massive issues about the rights of the State, the property of the individual, the nature of the family and the morality of taxation upon already taxed assets and acquisitions. That is for another day.

Today's readings remind us of that great sentence from the Book of Job which opens the funeral service. 'We brought nothing into this world and it is certain that we can take nothing out. The Lord gives and the Lord takes away. Blessed be the name of the Lord.'

The writer of Ecclesiastes, never the most cheerful soul, is nigh on terminally depressed by the prospect of all his hard earned going to some blighter who has never lifted a finger. It is unclear whether he refers to some wasteful politician or some disappointing idler of an offspring. He is clear though that you can't take it with you.

Here the Scripture reminds us once again that our ownership is temporary. We are indeed stewards of the earth – responsible to God and to each other. Furthermore, when we come to the Gospel, Jesus very wisely refuses to enter the minefield of disputed wills and disappointed inheritors. It is, en route to His main point, a timely reminder to us all that it is our duty to have a robust and clear Will made, witnessed and lodged – for the avoidance of dispute and the final earthly duty of our stewardship to those in need.

Jesus' main point of course is that no amount of careful harvesting of wealth deflects mortality. Barns full to bursting we may have, compared with most of human history but we will die just the same and be called to account – not by some crypto-Marxist parasite on the body politic but by the Lord of Lords and King of Kings who has entrusted us with so much.

