

Individual Scientology churches are not simple buildings, the IRS was told. The churches often provide housing for members of Scientology's elite Sea Org division, a chapel and rooms for courses and films.

Film rooms must be built to specifications detailed in the Scientologists' scriptures to remove "visual distractions that would prevent the student from fully grasping the contents of the film," the IRS was told.

And, as part of a Scientology drug "purification program" for the public and parishioners, all churches "must have their own sauna," the documents say.

More space is needed for auditing, which is the Scientologists' form of evaluation that is supposed to clear parishioners of bad memories. Auditing requires small rooms for one-on-one counseling. Parishioners pay as much as \$800 an hour for auditing.

"The rooms must be sound-proofed, able to be heated or cooled as needed and otherwise free of potential distractions," the Scientology filing said.

A normal-sized Scientology church has 20 to 30 rooms for auditing. At the Church of Scientology's Flag Land Base, as its spiritual headquarters in Clearwater is known, a new building is planned to accommodate at least 1,000 students and provide auditing to 200 people at once.

Scientology literature heavily promotes Clearwater as a destination. One advertisement offers several simple steps to travel — beginning with calling a Scientology consultant, then making a donation to the organization, buying a ticket and arriving at Tampa International Airport.

For months, the Church of Scientology has been raising money for what it described as a \$40-million, six-story building in downtown Clearwater. The building will offer "Super Power," a new form of counseling. However, the church told the IRS that the new building will cost \$24-million.

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## Clearwater to see changes

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WASHINGTON — Since coming to Clearwater in 1975, the Church of Scientology has grown into a dominating presence in the city and now owns 11 properties in the area.

Clearwater, known as Flag Land Base in Scientology jargon, is considered the international spiritual headquarters of the religion. The church has 750 or so staff members based in Clearwater, and hundreds more come from around the world to take part in Scientology religious services.

Even before the IRS granted tax-exempt status to the church this month, the organization planned considerable renovations to Scientology housing and office space. Scientology spokesman Richard Haworth has said the church has no immediate plans to purchase additional downtown Clearwater properties.

The Church of Scientology estimates it spent \$5.75-million in 1987-88 to renovate its Clearwater-area buildings. As part of

its request for a tax exemption, the church in 1992 told the IRS of its plans to spend \$38-million on renovations and construction in Clearwater.

Here's a look at what the Church of Scientology says it will spend on its Clearwater properties:

- \$24-million to construct a new "Super Power" counseling and training center on Fort Harrison Avenue across the street from the Scientologists' main local property, the Fort Harrison Hotel. Previously, Scientology fund-raisers told potential donors that the building would cost \$40-million.

- \$1.6-million for renovations to provide staff dining and a study in the former Clearwater Bank building at the corner of Cleveland Street and Fort Harrison Avenue in downtown Clearwater. Staff dining is now provided in a soon-to-be-demolished building on the site where the new Super Power building will be constructed, Haworth said.

- \$4.2-million on renovations already under way at the Church of Scientology's Hacienda Gar-

dens property at 551 N Saturn Ave. Haworth says preliminary work was done last year, but the bulk of the planned landscaping and renovations on the property's 19 buildings remains undone. Staff and students are housed on the property.

- \$8-million spent on recently completed renovations of the former Fort Harrison Hotel at 210 S Fort Harrison Ave. Workers built counseling rooms, a lounge for parishioners and additional administrative space, according to Haworth.

- \$450,000 for ongoing renovations to the church's property on Cleveland Street that formerly housed the Heart of Clearwater hotel at 1024 Cleveland St. Haworth says these renovations started about two months ago.

- \$575,000 for renovations of office properties the church owns on N Fort Harrison. Some of the money, Haworth said, has gone toward repainting the exterior of the former West Coast Building at 118 N Fort Harrison Ave. and resurfacing a nearby parking lot.