



I was here

He was there

The taxpayer's letter

By Gary D. Wileman

You do not know me, nor do you know my name. Virtually nothing is recorded about me, but I am most certainly a part of that greatest of stories. I was one of many taxpayers in a long-ago and far-off place. I had the dubious distinction of filling up an inn.

I write this story many years removed from that day, but with the near-perfect perspective of hindsight. Parts of my story may be familiar.

your
chance
to . . .

give
life

Light
for the lost

men.ag.org

Send your
year-end gift to:

LFTL
1445 N. Boonville Ave.
Springfield, MO
65802

Good people at work.



Classes begin
January, May and August

Online Programs

Complete your college degree online in as few as 15 months by attending one of the nation's fastest-growing Christian universities. Choose:

- Liberal Arts Studies (*general education courses for those with little or no college credit*)
- A.A. in Early Childhood Education (*Birth–Age 4*)
- B.S. in Business and Professional Leadership
- B.S. in Church Leadership
- B.S. in Human Services
- M.A. in Ministerial Leadership
- Executive M.A. in Ministerial Leadership
- M.B.A.

To learn more or apply for admission, visit

www.seuniversity.edu or call 800.500.8760

Lakeland, Florida

SOUTHEASTERN
UNIVERSITY

Gathered in the Spirit.
Equipping for every good work.



Where are you?

The place was a village called Bethlehem. The time, during the reign of Caesar Augustus. Some regarded Augustus a great ruler. As a Jew, I never claimed him. His leadership was forced upon me, and I found his methods both severe and ruthless. Caesar's vast empire reached across parts of three continents, and his power appeared supreme. I cared little for empires. I concerned myself with my part of the world in Judea.

Rome declared that people in portions of the empire should be counted and a census taken. It was a poorly disguised method of squeezing more tax money out of already poor Jews, of which I was one. To accomplish Caesar's plan, it was decreed everyone would go to their ancestral home to be counted. Roman efficiency at its finest!

Bethlehem was the community of my ancestors. Usually a simple little town, with Rome's decree Bethlehem was filled with noise and activity, many travelers, but few places to stay.

After traveling far on foot, I arrived in Bethlehem late in the day hungry and weary. I wanted only to fill my stomach and rest my body. Not wishing to spend the night in the open, I made my way to the few inns. With growing concern I found most were full.

Then, I found an inn with space available for one more person. Without hesitation, I took it! Considering myself fortunate to secure the last available place in town, I must admit I gave little thought to those who would come after me. Now knowing the significance of that night, how I wish I too had been forced to sleep in lesser accommodations. But, you see, it seemed to be just another night.

Though neither I nor the other residents of the inn knew it, we later found that shortly after my

arrival a slightly distressed man and his obviously expectant wife had asked about a place to sleep. However, with my occupying the last available space, the owner of the inn was forced to turn them away. Yet at the last minute he graciously allowed the small family to sleep in the stable behind the inn.

Another thing I later learned — that same evening, several local shepherds reported having seen angels. That's right, angels! These angels directed the shepherds to make their way into the village to view and worship the Savior of the world.

I know angels announcing momentous news to shepherds seems rather strange, and it struck me as most unusual as well. But years later, the One born that night would at times refer to himself as "the Good Shepherd." Perhaps it was appropriate that the first to see Him would be those who cared for flocks.

Those shepherds spread the word of the arrival of the King of kings. Up to that moment, there had never been such good news reported. In those hours, all of heaven must have looked on as the Child was born and took His first breath. In that desolate and unusual place, God became flesh and began dwelling among us. Amazing!

What was I doing when this grand event took place? A few yards away, separated by a few walls, I sat and swapped stories with fellow travelers. To think this glorious event took place in that stable, and I was oblivious to it all! This is the saddest part of my story. I was so very close to the Messiah, yet so terribly far.

Later that evening, I ate good food from a decent table, while the One they called Jesus drew nourishment from His mother. When I lay down for the night, I

slept on a proper pallet. A short distance away the two people God entrusted to care for the Messiah slept on hay. And the One who would become the Savior of the world, the One who would reign supreme, was gently and lovingly placed in a feed manger.

This too is remarkable. The Son of God, the Messiah, the One present at creation, was placed in a simple feed bunk where common animals ate fodder.

When I reflect upon that day, it is neither guilt nor self-condemnation I feel, but regret. Regret for not realizing God himself was so close. At the time I did not know God had come to earth, that my temporary neighborhood was the location for His arrival.

I mistook one of the most extraordinary events in history for just an ordinary night. It was an opportunity unsurpassed in my lifetime, but one I failed to notice. Jesus Christ arrived a few feet away, but to me it was just another day to do what others around me were doing — eating, talking, laughing, arguing, sleeping.

Had I only known, things could have been far different. I could have worshipped with the shepherds and angels. I could have looked in awe and wonder at the long-awaited Messiah. My life might have changed from that day forward. But at the time it seemed like just another day.

I take some comfort that it was God's plan that only a few people — parents and shepherds — would on that night know of Christ's humble birth. Others, like Simeon and Anna and the Wise Men from the East, would know soon enough. The Father also planned that the One born in obscurity would one day save the world. I wasn't meant to know at that time, but He came so that in time, everyone would know.

I was so very close to the presence of God, yet I was entirely unaware. How like so many people. God's presence so near, so accessible, so ready to be found, yet so few realize it. This One others would call the Prince of Peace, His peace is abundantly available to any who will accept Him.

Too many people sing of this Savior's birth, but fail to know the Savior. They adore the manger, but ignore the Cross. They eagerly exchange gifts with each other, but earnestly refuse the gift of eternal life Jesus came to give. I must admit I do not fully understand people so taken with the events of that day, yet so resistant to the One who came that day.

It is a tragedy I missed the Savior by a short distance one night. It is a greater tragedy by far that many people will miss Him in a lifetime of opportunity.

The message of the Lord's birth is well-known and well-documented. Some persons even place that stable scene in their homes but fail to allow the Savior room in their heart. I may be excused for missing Him then, but I ask you, will you be excused for missing Him now?

I write these things as one who failed to know His nearness — but who later came near. And I write these things to those who would overlook the One who came to live, and die, and live again, so that He might take away the sins of the world.

Your fellow worshipper,
The Taxpayer **tpe**

GARY D. WILEMAN is senior pastor of First Assembly of God, Aberdeen, S.D., and also serves as secretary/treasurer for the South Dakota District Council.

E-mail your comments to tpe@ag.org.