



**LEAGUE OF WOMEN VOTERS®  
OF OREGON**

MEASURE: HJR 26  
EXHIBIT: E  
HOUSE REVENUE COMMITTEE  
DATE: 3/1/2011 PAGES: 1  
SUBMITTED BY: KAPPY EATON

March 1, 2011

To: House Revenue Committee  
Representative Vicki Berger, Co-Chair  
Representative Phil Barnhart, Co-Chair

Re: HJR 26 Local Tax Reform Comments

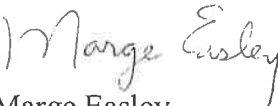
The League of Women Voters of Oregon is a non-partisan, grassroots, political organization that encourages informed citizen participation in government. In the League's fiscal policy positions are the following statements:

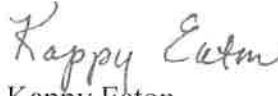
- A tax limitation is justified if it provides safeguards in the regulation of state and local services and economy. A limitation is not desirable if it prevents provision of services, disrupts government functioning, inhibits progress or results in loss of local control.
- The League supports a tax system that is equitable, adequate, stable, easy to administer and as simple as possible.
- The state should provide sufficient funds to give each child an equal, adequate education.

Local governments – cities, counties and school districts – are experiencing fiscal disasters as the result of the recession. They have little to no reserves available to mitigate the loss of revenues from local, state and federal sources. The impact of Measure 50's (1997) limitations, coupled with rising service costs, drastic cuts in state education funding and lower tax dollars locally, and the generally poor economy is severe. Closing schools, reducing school days, and laying off teachers are the school districts' response. Cuts in critical social and health services for children, families, disabled persons, and treatment programs affect the quality of life in many cities and counties. There certainly is no equity or adequacy among school districts across the state.

The League believes that HJR 26 provides a good place to begin the dialogue about the plight of local governments. The current limitations in Article XI, Section 11 b of the Oregon Constitution must be addressed.

Thank you for this opportunity to comment.

  
Marge Easley  
President

  
Kappy Eaton  
Governance Coordinator