- Unbalanced
 - 80,361 non-exempt use water rights in Oregon
 - Over 10,000 owned by WRD and Federal Government
 - Oregon can't tax the Federal Government
 - WRD won't tax itself
 - Remaining users will be paying for the Government agencies
 - Farms can't recover their costs in the same way a city or other business can
 - Exempt uses won't be subject to fee Why?

- Inefficient
 - \$2,000,000 to raise \$12,000,000

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- Doesn't necessarily address staffing issues
- Could end up in general fund
- Can this be 'farmed' out to a private company for less?
- Necessary nexus between what is being taxed and the service provided?

- Perpetual and Limitless
 - \$100 seems minimal but the door is open for fee/tax increases
 - \$1000 cap could easily be raised
 - Farmers as a constituency are easily taxed/assessed because of our small numbers demographically

- Expensive
 - Farming demographics are already dismal
 - Average age of a farmer is 57 years old
 - » USEPA report
 - Farm land and production prices, along with estate taxes, make a start-up farm extraordinarily expensive and difficult
 - Consider the range of fees, taxes, permits
 - Static level checking, SB 217 compliance \$1300-2300/year – for water rights I have already paid for
 - \$19,450.00 paid by us in one year just for fees, taxes, permits

- Hurts my ability to farm and provide for my family
- Overburdens some water right holders and unduly favors others
- Proverbial "slippery slope"
- No additional or recognizable service provided for the tax I have to pay