

Shifting the school tax burden

By NAN HENDERSON

Editor's note: Henderson is the Emerald's legislative correspondent.

SALEM (Special) — Most students trying to gain an understanding of the new school finance plan will, in the process, realize that the plan is a good one.

The plan is good because it is almost totally based on the "ability to pay" principle and anyone supporting that principle should, at least in theory, support the new school finance plan.

"Ability to pay" is inherent in the provisions of the plan which take the burden of financing off of homeowners and places it squarely instead on income-earners based on the amount of money they earn.

Escape tax burden

"Ability to pay" is further carried out in provisions of the plan which create a tax on business profits over \$15,000 per year, allowing the small businessmen such as local farmers to escape heavy tax burden.

Finally that same principle is found in the increase in corporate excise tax rates. Those corporations making large profits each year will pay more than those realizing smaller profits.

The plan also includes relief for all renters previously ignored by the "band-

aid" tax relief programs enacted during other legislative sessions.

A major strong point of the plan is that it completely breaks away from that band-aid approach previously enacted to quiet the screaming taxpayers.

New plan an overhaul

The new plan is a major overhaul in school finance brought about by the recent California Supreme Court ruling of Serrano vs. Priest which indirectly declared financing education from property taxes unconstitutional.

A state denies its students "equal protection under the law," the ruling stated, when disparities exist in the quality of education offered in different parts of the state.

And since equal portions of taxable land in Oregon vary in value and therefore in revenue for education produced by the property tax, the disparity in school opportunities available to students in different districts in Oregon does exist.

The ruling of the California Court, expected to be upheld in similar cases currently before the U.S. Supreme Court, forced Gov. Tom McCall to devise a completely new approach for financing education.

Without the ruling legislators would have probably gotten out the old box of band-aids — including ideas for trimming the state budget in other areas to provide

more money to channel back to the wailing taxpayers in the form of rebates.

Whole new formula

But buried in the 48 pages of HB 2004, which comprises the school finance plan, is a whole new formula for school finance which places that burden almost completely on the state and attempts to equalize offerings in education in all Oregon public school districts.

Politically though the plan passed the House by a substantial majority, it still faces some stiff hurdles.

The Senate, too, is expected to pass the plan, though some changes may be made in it before a majority of senators do approve it. The real test, however, will come when the plan faces the voters of Oregon in a special election sometime within the next two months.

Oregon voters have a notorious reputation around the Capitol for turning down tax measures, as they have approved only two cigarette taxes out of at least a dozen tax proposals presented in the last 25 years.

For obvious reasons big business does not like the new plan and a campaign against the plan, by persons who can afford it, is assured before the special election.

Student susceptible

And, unfortunately, a recently enfranchised block of voters — students — are going to be very susceptible to the disguised propaganda of big business if they don't make some effort to gain a basic understanding of the plan.

Many students think they won't be affected by the plan, and claim, therefore, that there is no need to even try to understand it. This is a false assumption.

As renters, students would realize a substantial financial benefit from the plan which calls for an eight per cent rebate on annual rent paid.

As a supposedly humanitarian oriented segment of the population, students should support the equalization of educational opportunities for all children in Oregon, including those of kindergarten age.

Future property owners

And, as future property owners, students will be damned happy about the plan if it is in effect when they do own property.

Some representatives jokingly admit they still don't fully understand the plan which they voted on last week. But they generally understand the concept of the new proposal and some of the specifics.

And though they voted to raise their own personal taxes, a majority of those legislators also understand that the new school finance plan will help a majority of persons — young and old — in Oregon.

Letters

Busy

Another tradition falls and where else but at the University. Time was when the saying about methods of doing a task went: "there is the right way, the wrong way and the Army way."

Now a fourth category has been developed—the EMU Addition way. The architects drew their plans, figured their figures and came up with a new sidewalk to go along with all the other necessary improvements. (in seven years at the University, I have never found access to the EMSU or EMU difficult).

But, lo, obstacles presented themselves in the form of Nature's own trees. Far-sightedly and in line with current eco-awareness, someone decided instead of cutting down the trees, (the usual solution to such problems) moving the trees would suffice.

Bring on the backhoes, cranes and cables. In just a scant two days the trees were moved and the sidewalk could progress.

Question—did anyone think of spending two hours redesigning the side walk around the trees and save some time and money?

It goes on and on and on and on, or as Kurt Vonnegut said: "busy, busy, busy."

John Dubin
Graduate Student

Up the review

I realize a rebuttal for a movie review is uncommon but Judy Sly's addition to Thursday's ODE upset me. Up the Sandbox, with Barbra Streisand, is not the "long needed movie which ups the middle class female trap and the white collared but red necked male" that Ms. Sly expected to see, it's a lot more.

Barbra Streisand, in her role of the trapped housewife, portrays all of the misguided insecurities that American women suffer from today. She is trapped in a routine existence, suppressed by conventional standards of beauty, chained to her own fantasies of motherhood and wifedom.

Ms. Sly feels the main point of the movie is its flaw. The difficulty in telling whether Margaret Reynolds is fantasizing or living is in the movie because it's in her mind.

Fantasy is her only escape from a world she has created. In searching for a solution to the problem, your reviewer misinterprets one of the fantasies of the movie.

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When Margaret finally tells her husband she's pregnant he's not delighted. In real life he sits gaping at her while riding on the merry-go-round with their two children.

Up the Sandbox is not a solution movie. It merely poses the problem that most married women face today. In not proposing a solution it realistically shows what Margaret Reynolds, and many like her, will do . . . nothing.

Judy Sly committed a grave error in judging the message of a movie she didn't understand and in so doing has done an injustice to a movie well worth viewing.

Susan Ward
Graduate Student

Baskets galore

It seems that as women at the University we have two choices: either enroll in a PE class (which may be impossible, and is certainly undesirable in terms of my personal goals and time utilization) or remain physically unfit, unskilled, etc.

If any other alternative were made available by the women's PE department,

then it would be possible to check out jogging sweats, clothes baskets.

Doesn't seem to make a difference to the women's PE department that I, too, have paid a \$3 towel fee, and should be entitled to some service for that money.

The whole problem assumes greater proportions in my mind when I hear that the men's department has extra clothes baskets no one uses, that it is possible for a man not taking a PE class to check out sweats, paddle ball rackets, etc. etc.

One wonders what would happen if all PE requirements were eliminated, and all of a sudden there were baskets galore. Then would us independent physical fitness buffs have a chance?

Joan Eggleston
Senior

Ho hum

The Apathy International Fruitcake Party heartily endorses Fred Loveys' use of German when placing the ballot slogans on the ballots. Mr. Loveys not only showed

the student government for what it is — non-sensical words, but revealed its nature — definitely Fascist. But why stop there? Shouldn't the ASUO adopt the swastika as its symbol? Yes, yes, yes, and let's have a Gestapo to write nasty letters to be placed in the front of the ASUO Voter's Guide!

The actions are quite apropos — the student government should resort to George Orwell's book Animal Farm. Only the pigs seemed to know what was going on or how things were to be done. I have always supported animism — especially mice, the variety in the student senate is quite adorable — since they are all Mickey's relatives.

Yes, running for the student senate is quite enjoyable — like the olfactory sensation of being caught in a turkey stampede! Fellow students please forgive me for implying that the ASUO is worth talking about.

Ho-hum . . .

G.T. McNaughton
Political Science — Senior
Apathy International Fruitcake Party

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