

Initiative Petition 28 explained

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IVN Contributing Writer

In November, Oregonians will have the opportunity to vote on Initiative Petition 28 (IP 28), which proposes to increase taxes on certain corporations. Emotions are already running high, on both sides of the political spectrum, but thanks to a report by the Oregon Legislative Revenue Office (LRO), voters have access to a factual explanation of the measure and its probable effects. Following are the facts. How to interpret them is, of course, up to each individual voter.

Measure Description

Currently, corporations pay tax on the net income they earn in Oregon, their profits. But corporations are also subject to a minimum tax, based on gross sales, and must pay the greater of the two taxes. IP 28, for some corporations with Oregon sales of over \$25 million, will substantially increase the current minimum tax rate to 2.5 percent of sales. IP 28 requires the additional revenue be spent on early childhood and kindergarten-through-grade-12-education, health care and senior services. LRO estimates the additional revenue will amount to an average of \$3 million in each of the next six fiscal years.

Which Businesses Will Pay

The measure applies only to C-Corporations. C-Corporations are for-profit corporations that have shareholders. Not affected are nonprofit entities, sole owner businesses and partnerships.

Only Oregon sales are counted. That affects businesses such as stores that sell over \$25 million in tangible products within our state, or businesses that provide services, for instance consulting services that sell their product anywhere, but are headquartered in Oregon. Yes, it is complicated.

Which Josephine County Businesses Will Pay?

Which businesses will be affected in Josephine County? The state Department of Revenue does not release confidential taxpayer information, but we can make some educated guesses. The most likely affected are large, national hardware or hardware and appliance stores, clothing stores, supermarkets; fast food chains, gasoline companies.

But this would *not* include WinCo, because WinCo is not a C-Corporation. It would *not* include Asante Three Rivers Medical Center, because Asante is a nonprofit. It would *not* include a certain national tax preparation service, because the company is not headquartered in Oregon.

SEE IP 28 ON A-9

Madrone Adventist Elementary set to expand

By Dan Klapheke
IVN Staff Writer

The Madrone Adventist Elementary School is expanding and renovating thanks in part to grants and community support.

Madrone will be expanding its grade levels to preschool and kindergarten this year, in addition to the already available grades one through eight. The grade levels have been absent at the school for nearly six years, and Principal Laura Bowlby said they're coming back because the community needs it.

"We just see this need in our community, and our goal is to serve our community," Bowlby said. "And we know we can provide safe, happy, high quality education for our kids in the community."

The preschool and kindergarten programs were originally discontinued due to a lack of staff, Bowlby said. Two part-time teachers co-taught the program in the past, but now Teresa Sidel-Sickau will be taking over preschool and kindergarten full-time.

"We've basically added another full-time teacher instead

of doing two half-times," Bowlby said.

The two women are the only teachers in the school, with Bowlby having a master in curriculum and instruction, and Sidel-Sickau with a master in social work. Both received their degrees from Andrews University in Michigan, where they met.

"We're an accredited school, and it's important for us to have qualified teaching staff," Bowlby said.

Madrone receives a lot of volunteer help, Bowlby said. All volunteers are background checked, anywhere from restroom cleaners to homework graders. Bowlby said safety is one of Madrone's highest priorities.

"I want my son to be able to have a good, quality education in a safe environment," Bowlby said.

Madrone started in 1980 as part of a larger network called the Oregon Conference of Seventh-Day Adventists (OCSDA), which has 30 schools across the state. The schools follow state and national curriculum, and enrollment is generally low, reaching only 200 in some Portland area schools.

"We also have the flexibility

to, as a private school, teach the way that we like," Bowlby said. "Our kids usually test a couple years above [average] on state testing."

With 10 students currently enrolled for the 2016-17 school year, Bowlby attributed Madrone's success to plenty of one-on-one learning.

"We teach through differentiated instruction," Bowlby said. "Which means if I have a student in third grade who is learning at a different level than someone else in third grade, I will meet them where they are."

Instead of using STEM (science, technology, engineering and mathematics) learning like most schools, Madrone practices STEAM (science, technology, engineering, art and mathematics). The school employs music, movement, nature, speaking and listening, logic and field trips to help its students learn.

"We try to teach all of the different learning styles that a student has," Bowlby said. "And because of that we're able to accommodate students that sometimes are not successful in other settings."

With the expansion of grade levels, Madrone is also

undergoing renovations with the help of a beautification match grant worth \$18,000. The OCSDA-provided grant is worth \$9,000, and Madrone was able to raise another \$9,000. The money will go toward playground improvements, property improvements and furnishing. Improved technology is also on the way with the addition of new computers and iPads, and Bowlby said every student should have a computer to themselves in the coming school year.

Even though Madrone is a Christian school, she said all walks of life are accepted.

"We accept all students of all beliefs systems, and we're very welcoming and accepting," Bowlby said. "And our goal is to meet the needs of our students in our community, and to be a neighborhood school where our students can come and thrive and learn."

Madrone starts the 2016-17 school year Monday, Aug. 29, and enrollment stays open throughout the year. The school runs on a four-day week, Monday-Thursday from 8 a.m. to 4 p.m. For more information call the school at (541) 592-3330, or Bowlby directly at (541) 415-1326.



(Photo by Dan Klapheke, Illinois Valley News)

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Napa Valley Organic Olive Oil \$9.99 ea. Reg. \$14.69	Eco Teas Mate Flower \$1.39 ea. Reg. \$1.99

Deli

Grill Menu Pulled Pork Sandwich With side salad. \$4.99 ea. Reg. \$5.49	Salad Case Macaroni Salad \$3.49 lb. Reg. \$3.99
Grab-N-Go Bagel Sandwiches Ass'd. meats & cream cheese. \$3.49 ea. Reg. \$3.99	Breakfast Menu Breakfast Plate 2 eggs any style, 2 sausage links and 2 pieces of toast. \$4.19 ea. Reg. \$4.69

Meat

Niman Ranch Kentucky Bourbon Dogs.....	\$4.99 pkg. Reg. \$6.19 pkg.
Beeler's Bacon Ends.....	\$5.99 pkg. Reg. \$7.39 pkg.

Frozen

Bonafide Bone Broth.....	\$8.49 ea. Reg. \$9.99 ea.
Udi's Asstd. Gluten Free Entrees.....	\$5.89 ea. Reg. \$6.69 ea.

Produce

Mango.....	\$1.09 ea. Reg. \$1.39 ea.
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Zucchini.....	\$1.89 lb. Reg. \$2.29 lb.
Honeydew Melon.....	99¢ lb. Reg. \$1.19 lb.

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