

Keizertimes

SECTION A

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MADAM ★ AMBASSADOR

Keizer teen named state's MDA rep

By ERIC A. HOWALD
Of the Keizertimes

Two years ago, Allison Reetz underwent three operations that had family and friends fearing for her life.

Allison, who was 13 years old at the time, chose not to know about the worst possible outcomes, which included not surviving the procedures.

"I just wanted to live my life. If I'd known, I would have freaked out," Allison said.

Fortunately, the now-15-year-old made it through the operations and was recently named the southwest Washington and Oregon state ambassador for the Muscular Dystrophy Association (MDA). She served as the

Marion County ambassador in 2016.

"I went to the Fill the Boot Boot Camp and the Salem, Marion County and Keizer Fill the Boot events last year. I went to the Muscle Walk and tried to make it to every event in the area. It's pretty much the same thing with state, but on a higher level," Allison said.

The highlight event this time around will be delivering a speech kicking off the 2017 Muscle Walk.

Allison was diagnosed with mitochondrial myopathy complex I deficiency at the age of two, but her mother, Elizabeth, said signs of a problem were evident from birth.

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Allison Reetz

Tax vs. fee How should a parks surcharge be classified?

Is it a tax?

Is the charge imposed by the government?

Yes No

NOT A TAX

What is the primary purpose of the charge?

Raise Revenue Recoup costs of providing service to the payer Behavior

NOT A TAX

Is revenue used for general purposes or dedicated purposes?

General purposes Dedicated purposes

TAX

Could be TAX or 'USER TAX' or FEE

To determine, look how closely related the payment of the charge is to the benefits of the user.

Source: taxfoundation.org
KEIZERTIMES/Andrew Jackson

By ERIC A. HOWALD
Of the Keizertimes

Scott Klug, a member of the Keizer Parks and Recreation Advisory Board, initially balked at the idea of adding a fee to Keizer residents' utility bill to support city parks.

He was most concerned about implementing a fee without asking residents whether they supported it first, but he also found fault in the term "fee."

"You can call it a fee, but any time you ask someone to pay something they don't want to pay, it's a tax," Klug said.

While that might be how it feels, there is precedent for what is deemed a tax vs. a fee. It's also true that Oregon is one of only two states that haven't adopted official definitions of the two.

"A tax has the primary purpose of raising revenue," said Joseph Henchman, Tax Foundation vice president of legal projects, and author of a 2013 study looking at the issues surrounding fees and taxes. "By contrast, a fee recoups the cost of providing a service from a beneficiary."

It's also more than a difference of terminology. Many states include in their constitutions steps for enacting taxes and limitations on increases. Fees can be enacted more freely, which is one reason the city council can implement a dedicated parks fee without a vote of residents.

A fee is a charge imposed for the primary purpose of recouping costs incurred while providing a service to the payer. Taxes and fees are also different from a penalty, which has the primary purpose of punishing behavior.

Only Oregon and North Carolina, at the time of the study, hadn't adopted legal definitions of the two. Moreover, Oregon is the only state without a rule to resolve any ambiguities in favor of the taxpayer.

It's also a misconception that taxes are "mandatory" while fees are "voluntary." Both need to be paid and government agencies can seek legal remedies to collect on balances.

All of this comes into play when discussing a potential fee to create a dedicated fund for Keizer parks. Because the city cannot raise property taxes - ballot measures passed in the 1990s locked in the rates - fees are one of essentially three options, and the only one that might ensure a degree of sustainability without creating additional costs.

If the revenues generated by the fee fell into the city's general fund for the council to use for any purpose, it would be considered a hard-line tax.

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ONE TOUGH MOTHER

Keizer native competes on Steve Austin show

By ERIC A. HOWALD
Of the Keizertimes

Keizer native Natalie Dent's journey to fitness began in an unusual place: receiving tickets to see *The Nutcracker* ballet.

"I was so blown away by how strong and powerful these ballerinas were. They weren't just up there to look pretty, they were strong. I remember thinking 'There is no reason that I can't be that strong,'" she said.

Until that point, about eight years ago, Dent had tried the workouts she found in magazines, but they always left her feeling empty.

"They were all just a

cookie cutter formula made to sell magazines," Dent said.

"I think it was my inner athlete that was drawn to CrossFit. It was a new challenge and always changing. I loved that it's you against you, and you can see measurable results very fast."

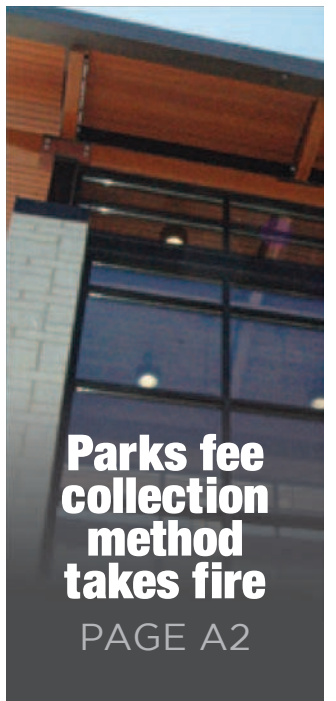
She's since become a CrossFit trainer and competes regularly in the circuit around her home in Oceanside, Calif., and in places farther flung.

Her travels recently landed the 33-year-old a spot on *Steve Austin's Broken Skull Challenge*. The former WWE champion and pro wrestler hosts the CMT show that

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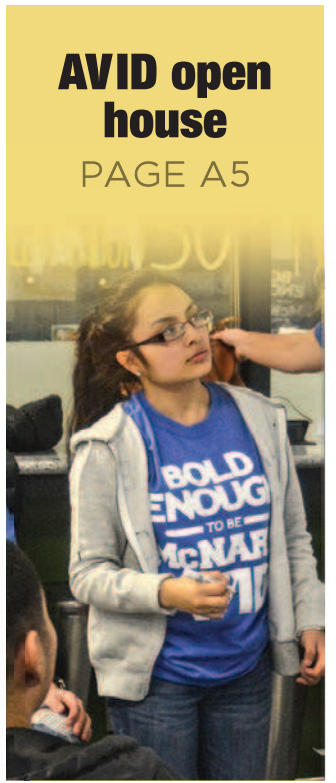


Submitted ABOVE: Natalie Dent gets instructions on her next challenge from "Stone Cold" Steve Austin. TOP: Dent heaves a barbell during a CrossFit competition.



Parks fee collection method takes fire

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AVID open house

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Carjacking suspect detained by samaritans

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Celtic swimmers sink West

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