

# Counting up the days

Dear class, It's quiet outside. I can hear frogs croaking, the dishwasher running and a train whistling as it heads through the tunnel along the Umatilla River that winds its way through the farm land along the narrow Rieth Road.

The rolling hills to the south are greener than usual for this time of year, and the sunlight seems to hold magic tonight as I sit and watch the last few train cars disappear. I'm sure from the outside looking in, I appear to be in deep thought about the day I'm whispering goodbye to — counting gifts just like I've taught all 27 of you to do with me.

And to be honest, I am deep in thought about the day, but my body can't seem to keep up with my mind tonight. I'm slouched in a chair, my feet are on the ledge of the back deck, and my mind is racing as I think about the popsicle party you've earned and the fact I haven't been to the store in days, the list of books some of you have asked to read over the summer, the reports I need to print and who I need to email, the phone call I need to return, the math problems we need to review for the tenth time, and the test that some of you have been dreading.

I don't seem to be able to keep up these days. And as my mind jumps from thought to thought, I can't help but laugh at myself because I'm currently unable to do what I've been asking you to do all year long — focus. Nine months ago, I was doing the best I could to prepare my heart and soul for all of you, wondering about each of your personalities and how they would match with mine. I was rearranging empty desks, placing books about friendship carefully on calendar pages so that your transition from carefree, snack-filled, sun-soaked summer days to fourth grade with me in our modular classroom would be seamless. Or at least as close to perfect as I could get it.



Photo contributed by Lindsay Murdock

**We're not through with being 'stout-hearted,' finishing what we've started and giving it our very best.**

I had just re-read several of my "go-to" books on literacy grouping, classroom management and explicit instruction. Those big words mean a lot to teachers, but to you, well, they mean that I was making sure I was ready for another year in my career. I had made alphabetical lists, numbered textbooks, labeled baskets and stapled the words "make yourself proud" along with "it's fun to have fun, but you have to know how" above the white board and also just above our classroom door, while the printer on top of the filing cabinet pushed out just enough copies of all the right things you would need for those first few days.

I was as prepared as possible for each of you — or at least I thought I was. Tonight, close to 170 days later, I'm preparing my heart and soul again, but this time to usher you into those same sun-soaked, carefree days with as much love and hope as I can possibly give. But more importantly, with the confidence and the character I hope and pray

you've gained during your time with me.

We've become doers and dreamers in the best ways over the course of these days that have somehow turned into months right before our very eyes, and even though I do have a bit of a what I call a "count-up" going on in my mind until that first day of summer vacation, my heart is still fully present in not only being your teacher, but in being the one who learns alongside you. You've opened my eyes to new ways to solve problems mentally, on paper, and even with my peers. We've turned more pages of novels than I've ever had a class beg to do — becoming a part of Mr. Terrupt's classroom, wondering if Zitlally's father would be able to return from Mexico, traveling the Oregon Trail with the Sager children and sobbing as they lost their parents and yet managed to carry on, picturing what Turtle's grandmother really looked like in her home on the Florida Keys, wanting Cara Landry to help us write our own class newspaper, and hoping that Leigh would be able to actually meet Mr. Henshaw ... or better yet, actually become the writer he so desperately dreamed to be.

You're a lot like the characters in the books we've shared — unlike any other group I've taught or prepared for, and for that I'll be forever grateful. We're not done learning about truth and mercy, and the power our words hold. We're not through with being "stout-hearted," finishing what we've started and giving it our very best until the very end.

And we're definitely not finished with becoming the person we dream to be. For some of you, the past nine months have offered opportunities to find your voice and believe in what you can do with confidence and stamina — knowing and believing that your character is what truly defines you.



**LINDSAY MURDOCK**  
FROM SUN UP TO SUN DOWN

You've gained an appreciation for perseverance, for solving problems on paper and on the playground, and you've developed determination to make yourself proud. You've set goals and not only met them, but exceeded your expectations as well as mine. It's been a privilege to be called your teacher, and has not been a job I've taken lightly.

So just because the sun is out and the end is in sight, please don't quit now. Here's to counting up our last few days of the school year rather than counting down, and claiming the moments we have together as gifts worth chasing after.

With all the love, truth, and mercy I have to give, your fourth grade teacher.

Mrs. Murdock

Lindsay Murdock lives in Echo and teaches in the Hermiston School District.

## Kicker envy, 2017 edition

By STEVE BUCKSTEIN  
Cascade Policy Institute

Individual Oregon income taxpayers may receive kicker refunds when they file their 2017 tax returns based on a percentage of the state income tax they paid in 2016. Based on the May revenue forecast, \$408 million could be coming back to taxpayers, with the average refund being \$210. A final determination of whether the kicker will "kick" and how big it will be should be announced on August 23.

But even before those potential refunds reduce our 2017 tax liability, some are questioning whose money it is, and others seem envious that the "rich" will get much bigger refunds than the rest of us. So, whether the kicker law is good or bad public policy, let's think a little about who this money really belongs to. Is it a rebate for overpaying your taxes, or is "our" money better left in government coffers?

### How the kicker works

First, the mechanics of the kicker law: Oregon state government is highly dependent on the personal income tax for its General Fund budget. With a fairly flat tax structure, most wage earners are in the nine percent income tax bracket, while the highest income earners are in the top 9.9 percent bracket. Therefore, state revenue can be quite volatile, going up and down as the economy cycles between boom and bust.

The legislature first passed the kicker law in 1979, and voters added it to the state constitution in 2000. It mandates that state economists estimate what income tax revenue will be over the following two-year budget period. The legislature then must balance the budget by not allocating more money than the estimate. If the estimate is low by two percent or more, then the entire surplus must be returned to taxpayers. The kicker law actually is composed of two parts, dealing with personal income taxes and corporate income taxes differently. In 2012 voters decided that any corporate kickers would be returned to the state general fund to provide additional funding for K-12 public schools.

Some people argue that the way the kicker "kicks" makes little sense. They correctly note that projecting state revenue two years out to within a two percent margin is terribly difficult, and has been done only rarely. Others defend the kicker law as an important brake on runaway government spending, especially since voters have rejected other tax and expenditure limitations at the polls.

### Whose money is it?

Whether the kicker law is good or bad public policy doesn't change

the answer to a more fundamental question: Whose money is it?

Some argue that the kicker money really belongs to the state. After all, they say, it's in the state's coffers because individuals paid what the tax law said they owed on their tax returns. As long as any Oregonian has a "need" for that money—be they school children, the elderly, the disabled, etc.—then the money should go to them instead of back to the individuals who earned it.

### How much is that latte?

Of course, this is the Marxist "from each according to his ability, to each according to his need" justification. Taken further, not only would the kicker money remain with the state, but the state could retroactively come after even more of your previous income if, in the wisdom of government officials, anyone still "needed" those funds.

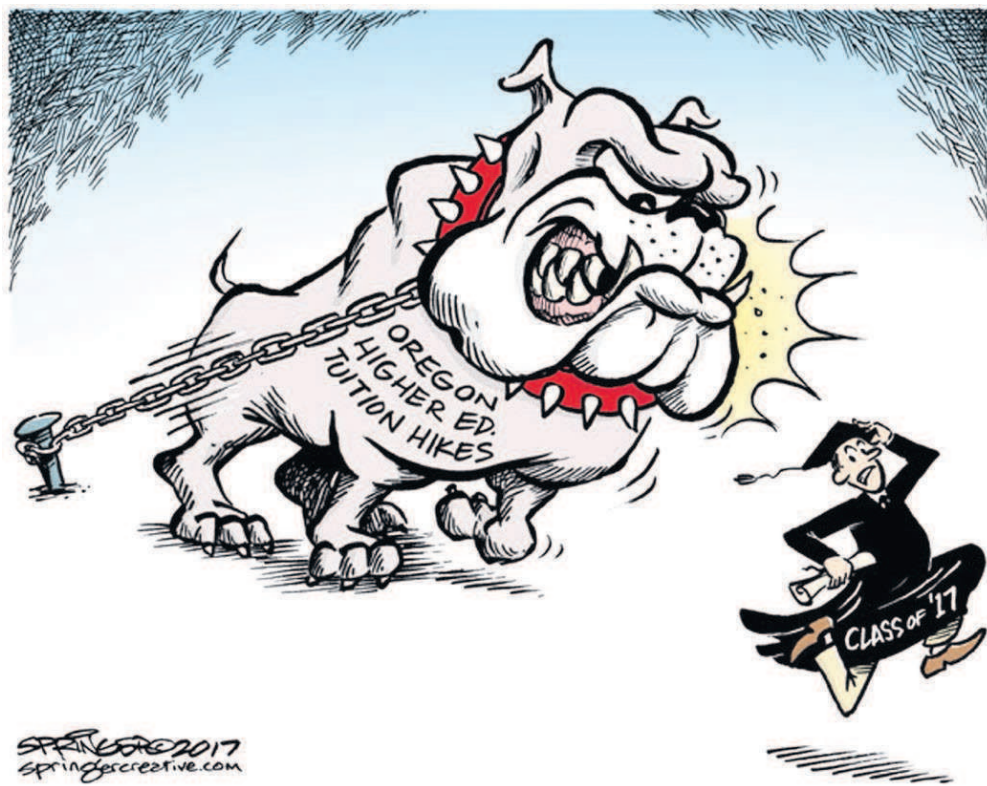
One way to look at this argument is to think about walking into a coffee shop today and ordering a \$3 latte. The price is posted on the wall, but the person behind the counter asks you a question before accepting your order: "Did you get a raise last year?" "Yes," you tell her proudly, "I was very productive last year and my boss gave me a 10 percent raise." "That's great," she replies. "The \$3 latte will cost you \$3.30." "Why?" you wonder. "Because your ability allows me to better meet my needs."

You wouldn't accept this argument from your barista, and you shouldn't accept it from your government.

Next, some argue that the kicker "lavishes a windfall on those who don't need it." They point to the top one percent of taxpayers with adjusted gross incomes over about \$386,000 who would receive more than \$4,500 each, while the average taxpayer would only get back \$210. What is often unstated in this argument is that those "lucky" top taxpayers paid way more income tax than the rest of us, and they will get back exactly the same percentage of their tax payments as everyone else does.

Envy is a powerful emotion, but it should not trump reason. If we can find a better way to restrain runaway government spending, we should do so. But until that day arrives, the kicker law is one defense against those who argue that some of the money you earned belongs to someone else just because they "need" it.

Steve Buckstein is senior policy analyst and founder of Cascade Policy Institute, an Oregon-based free market public policy research organization. An earlier version of this was published in November 2007.



## What's behind ballot-box biology

Last year, a group of Montanans, including wildlife biologists and hunters, launched a ballot initiative that would have banned trapping on public lands. They called trapping barbaric because people's pets, as well as threatened and endangered wildlife, inadvertently get killed in traps.

Trappers responded with outrageous claims, charging that the initiative was backed by "out-of-state animal-rights extremists," who were "uninformed about wildlife." Opponents of trapping, they claimed, were "trying to destroy our way of life." And this was just the beginning: "Once they stop trapping, they will come after hunting, and fishing, and ranching, and logging." Many of my fellow hunters also defended trapping, repeating the same arguments.

When it comes to predators like wolves or bears, it's all black-and-white to some people. You're either "one of us" or "one of them," and there is little room for rational discussion; if you don't agree with them, they attack with fervor.

During the trapping debate, hunting organizations dusted off the "ballot-box biology" defense, saying that such decisions should be made by wildlife professionals whose opinions are based on science, not by citizens who are acting out of emotion. We hunters love to claim that our approach to wildlife management is based on science. And, of course, it should be, but too often it's not.

The Idaho Fish and Game Department conducts aerial shooting of wolves and sends bounty hunters into wilderness areas to eliminate wolf packs despite what we know about wolf behavior, ecology and biology. That's not management based on science.

Throughout the West, we continue to carry out a war on coyotes and wolves despite overwhelming scientific evidence that such actions disrupt the social and breeding behavior of these animals and can, ironically, result in even larger numbers of coyotes and wolves. That's not management based on science.

Colorado proposed a ban on the baiting of bears, based on scientific evidence that the baiting of bears was having negative impacts by habituating bears to human handouts and changing their natural habits. The state's chief bear biologist penned a piece in support of the baiting ban for Outdoor Life. Before it was published (and before anyone even read it) hunters and hunting organizations rallied against Outdoor Life and successfully prevented the publication of the piece. Two editors left their jobs over the incident. That's not management based on science.

Wildlife management decisions are often based on public needs and desires, and that should be part of the process.

But sometimes those needs and desires go against science. Trappers, hunters and the agricultural industry have a lot of power over state legislatures and wildlife management. One consequence is that other citizens feel left out of the decision-making, and are often ridiculed and attacked by hunters and trappers. Our system, with all its tremendous achievements, has flaws, and those flaws can lead us closer to animal husbandry than science-based wildlife management.

A report from the U.S. Fish and Wildlife Service about the flaws of the North American model of wildlife management summed it up this way: "Wildlife management conducted in the interest of hunters can lead to an overabundance of animals that people like to hunt, such as deer, and the extermination of predators that also provide a vital balance to the ecosystem."

I recently heard a hunter who makes hunting videos criticize the "animal rights extremists" who file lawsuits to protect wolves, claiming such lawsuits go against "sound, scientific management" and our "North American Model of Wildlife Conservation." Those citizens filed those lawsuits in response to states doing things such as gunning down wolves from helicopters and sending in bounty hunters to eliminate packs in wilderness areas. That's not management based on science.

The executive director of a large, influential hunting organization has repeatedly called wolves "the worst ecological disaster since the decimation of bison," and claims wolves and grizzly bears are "annihilating" our elk herds. That's also not promoting management based on science.

That leads me to think that some of these ballot initiatives are, indeed, "ballot-box biology," in the sense that they defend and demand good science when state wildlife agencies won't.

Hunters and trappers are their own worst enemies. When they defend the indefensible — the deaths of family pets and threatened and endangered species from traps set on public lands — and attack other citizens for having legitimate concerns, they just the way lead to more ballot-box biology.

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