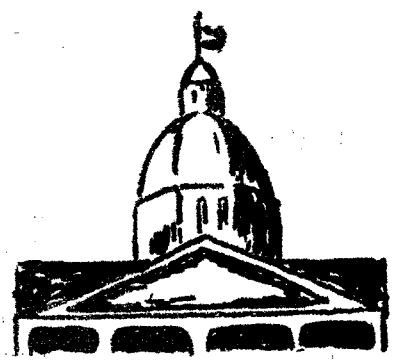




Tallahassee VOTER



League of Women Voters of Tallahassee, Florida

Purpose: To Promote Political Responsibility Through Informed and Active Participation of Citizens in Government

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CALENDAR

- February 12 -- General Membership Meeting - State Education - Financing; Tax Reform. Red Cross Building, 8:00 P.M.
- February 19 -- Board Meeting - home of Mrs. Sam Moorer - 8:00 P.M.
- February 26 -- General Membership Meeting - Human Resources - panel discussion - "What Is Happening in Tallahassee?" See details in this Voter.
- March 25-27 -- State Convention - Tampa - Start making plans.
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DON'T FORGET TO MAKE YOUR ANNIVERSARY GIFT - FEBRUARY IS THE MONTH - EVELYN MARTIN IS THE ONE TO SEND IT TO - EACH INDIVIDUAL EFFORT IS IMPORTANT.

STATE EDUCATION

The League of Women Voters of Florida has reached agreement in the following areas on structure of education in Florida:

"The State Board of Education should establish policy; make rules and regulations; set minimum standards; propose legislation for educational programs and approve the state budget for kindergarten, elementary and secondary education.

"The State Board of Education should be appointed by the governor, confirmed by the Senate or the Legislature. This appointed board would replace the present board of cabinet members. The board should be composed of no more than 15 members appointed for staggered terms.

"The chief state school officer should be the administrative officer of the state board of education rather than a voting member of the board. He should carry out board decisions and implement policy. This officer would direct the work of the state department of education.

"The chief state school officer should be appointed by the state board of education and have professional training and experience."

Please make this change of address in your yearbook:

Mrs. Robert Clay

1401 Raa Ave.

32303

385-5700

HEAR-YE

HEAR-YE

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Since the new early reorganization of the legislature, most of you have become aware that many of the legislative committee meetings which usually occur during the actual session are going on right now, and bills are being pre-filed. Here are a few of the committee meeting dates, names, and times which are of interest to league members.

On Mondays - Feb. 3 and 17, March 3 and 17 -- 12:00 Noon - 3:00 P.M.

*Ad Valorem Taxation - 283 Holland Bldg. (Old State Road Dept.)

*Finance and Taxation - 307 Capitol

*Local Government ----- 309 Capitol

Also on same Mondays

3:00 P.M. - 6:00 P.M.

Elections ----- 283 Holland

*Appropriations ----- 307 Capitol

Mental Health ----- 282 Holland

Conservation ----- 373 Holland

On Tuesdays - Feb. 4 and 18, March 4 and 18 -- 9:00 A.M. - 12:00 Noon

Judiciary ----- 282 Holland

*Public School Education -- 307 Capitol

Also on same Tuesdays

12:00 Noon - 3:00 P.M.

*Higher Education ----- 282 Holland

Public Health & Welfare -- 283 Holland

*State Governmental Organization and Efficiency -- 268 Holland

*If anyone is interested and can observe any of the starred committee meetings, please call Dorothy Mann - 877-8945.

TALLY TOPICS -- The inside (sometimes intimate) story of the Florida legislature will be offered again this year by the State League Legislative committee. This is published by the League lobbyists, who represent the League during the session. Cost is \$1.50 for eight copies, members subscribe individually, through the local publications chairman, Marion Buford in Tallahassee. Statewide subscriptions must total 500, to break even. Copies from other years are available in the local League file, if more information is desired.

HUMAN RESOURCES MEETING

Panel members for the Feb. 26 meeting will be Mr. Edwin Smith, Director of the Community Action Agency, Mr. Henry Martin, Field Worker with Community Action Agency, Dr. James Hudson, Vice President of the Human Resources Clearing House, and Mr. George W. O'Brien of the United Fund Office. Things are happening in Tallahassee, and we need to know about them, and find out where and how we can help. Choose the area of your greatest concern, whether it be housing, day care, employment, or whatever, and be prepared to ask questions.

STATE FINANCE AND TAXATION - BACKGROUND FOR STUDY

The two questions for consensus are:

1. What criteria should be used to evaluate a state-local fiscal system?
2. Does Florida's fiscal system meet these criteria? If not, what improvements would you recommend?

A. A Brief Look at Florida's Tax Structure and League's Study and Position on Same Since 1958

League's basic philosophy in regard to taxes expressed in statement to the Commission for Tax Reform in Feb. 1966 and Jan. 1969. Taxation should not be considered as a "burden"; rather, taxation is the method by which all citizens pay for the services and facilities which they choose to have their local, state and national governments provide for them.

Canons of good taxation: equity; consistency with economic goals; ease of administration and compliance; adequacy and stability of revenue.

Present League C.R. Positions

In Area of Property Assessments:

1. Statewide uniformity in assessment practices and procedures with professional level of assessing in all areas.
2. Statewide assessments that more closely approach full cash value. (The 1963 Just Valuation Law has gone a long way toward achieving this)
3. Combined city-county assessing areas - more efficient and economical if one office assessed property values for both city and county. Each government could still use its own method of determining the tax.
4. A broader real property tax base. Revise present exemptions on real property to bring more under taxation.
5. Elimination of the property tax on those kinds of personal property that cannot be equitably assessed.
6. Taxation of intangibles under a strengthened state administration and collection program by the state instead of by counties. The League believes a tax on the income from intangibles to be preferable to the present assessment method.

Positions on other tax issues:

1. Creation of a single separate agency for the collection of all non-regulatory state taxes.
2. Extension of the severance tax to include other natural resources, particularly minerals and timber. Such a tax should contain provision for some conservation, replacement, or damage repair connected with the natural resource and be at a comparatively low rate to avoid financial hardship to any industry.
3. Opposition to an "across the board" sales tax or any sales taxation on groceries or medicines.
4. Support an increase in the tax rate for diesel fuel to bring it above the comparable rate for gasoline because extra mileage is possible from diesel fuel.
5. Support a readjustment of motor vehicle license charges by broadening the tax factors to include age and cost of the vehicle as well as the weight.

For a more comprehensive review of our study on Taxation, please study your State Continuing Responsibilities booklet and your September Florida Voter. If you don't have a copy--borrow one.

B. How Does the New Constitution Change our Tax Structure?

About the only improvement is to bring most matters relating to the subject under the same article.

Legislature is authorized to increase the exemption, not to exceed \$10,000, to owners disabled or over 65. The exemption is also extended to condominiums and cooperatives.

Millages are limited to 10 mills for all county purposes, ten mills for municipal purposes and ten mills for school purposes. Bond millages are excluded and additional millages without limitation are permitted if approved by freeholders paying taxes. Counties providing municipal services may be authorized to levy additional taxes.

Continues the prohibition upon income and inheritance taxes.

C. Report on the Revenue System of State and Local Government in Florida By Peat, Marwick, Mitchell and Co. Requested by the Commission on Tax Reform.

Sources used for their report are: State Comptroller's Reports, U.S. Census Bureau publications and reports of the Advisory Commission on Intergovernmental Relations, all of which League used in its study. They also used the Municipal Data Handbook for Florida Officials, 1967-1968, published by the Florida League of Municipalities.

In Mrs. Malchon's opinion, (State League Con. Rev. Chairman) "on the whole its information appears to be accurate, its conclusions logical and its recommendations of some merit. Some are in line with our positions and we either referred to them or specifically supported them as conditions indicated."

They are:

Take steps necessary to bring all property assessments to market value.

These sections provide for a sophisticated and comprehensive property classification system for use in all property tax administration and other steps necessary to help implement section III-B above.

The State of Florida should commence and aggressively pursue the reorganization of its system of assignment of responsibilities for revenue administration with the general objective of bringing about a consolidation, at an early date, of the administration of all major revenues by a single agency.

Adopt the principles set forth by the Commission on Intergovernmental Relations concerning full or partial exemption of property from taxation.*

*This suggests that no exemptions be given, but if some organization or group or institution merits governmental support, direct appropriations be made instead.

A capital gains tax should be established under which owners of property that has enjoyed under-assessment will be obliged to make an equitable payment arising therefrom.

HOW DO YOU THINK PUBLIC EDUCATION SHOULD BE FINANCED IN FLORIDA?

At our February 12 meeting we will try to determine whether consensus has been reached on the second half of the emergency State CA on structure and finance of education (deadline for consensus is March 1). Please bring this Voter to the meeting.

Questions the State Board has asked us to consider, with some pros and cons:

1. From what level(s) of government should education funds come?
 - a. Completely state? This equalizes opportunity by distributing funds where the children are, rather than where the wealth is. But once the legislature has established a good program, it may fail to provide for improvement and rising costs, since education has to compete with all other state programs for all its funds. (Only Hawaii has this system; four other states allow but do not require local funds.)
 - b. Major state support with limited local funds, or
 - c. Major state support with leeway for districts to tax themselves? There is a statewide foundation under education; wealthy areas and parents are therefore more interested in state-wide high standards, but incentive for local interest, innovation, and support is maintained, probably in proportion to local effort required. Local districts can take initiative to continue normal services and improvements in legislative "lean years." But willingness and ability to provide local support inevitably varies and hence educational opportunity is not uniform.
 - d. Major local support? In a majority of states, more than 50% of school funds come from local sources, mainly property taxes. This allows flexibility to meet local conditions, encourages citizen insistence on economy and efficiency, makes experimentation easier. But it virtually assures inequality of educational opportunity if wealth and citizen interest are not uniformly distributed. (In Florida, a disproportionate share of wealth is in retirement and tourist areas, a disproportionate share of children outside these areas.)
 - e. (Alternate not mentioned by State Board) Should we scrap state education systems and institute a uniform national school system?
2. Should all services provided by the state be financed under a "foundation" program or should some be separately financed as special programs? Special programs must compete separately for funds, usually are financed by earmarked funds which cannot be otherwise expended, are most readily chopped by economy-minded legislatures. However, the special importance or temporary nature of some programs may justify separate funding.
3. Should foundation program funds be distributed on an equalizing basis with the state providing proportionately more to poorer districts, or as

flat grants (so much per unit--weighted pupil, ADA, Instructional Unit, or whatever). Should the basis for allocation be average cost, or facilities and services needed?

4. Should state funds be earmarked, or should they come from the general revenue fund, or both? (At present about 80% comes from General Revenue, 20% from earmarked sources.)
5. Should there be more, less, or the same dependence on the state for capital outlay and debt service? Building programs are not keeping up with need; additional sources of money or more latitude in borrowing, or both, are necessary at state or local level, or both.
6. And last, the sixty-four dollar question: From what kinds of taxes should we raise the money for education?

Worth pondering in this connection are these figures from the October 1968 Jacksonville Voter: In 1966, property taxes per \$1000 of personal income were \$39.45 in Florida compared to the national average of \$46.68. The percentage of consumer taxes in Florida's state budget is a third higher than the 50-state average, while the proportionate share of direct taxes on business and industry is only half that in other states.

--- Margaret Menzel
State Education Chairman