## Measure 26-146

### BALLOT TITLE

# RESTORE SCHOOL ARTS, MUSIC EDUCATION; FUND ARTS THROUGH LIMITED TAX.

QUESTION: Shall Portland restore arts, music for schools and fund arts through income tax of 35 dollars per year?

SUMMARY: This measure creates a limited income tax of \$35 for each adult income-earning Portland resident. Individuals in households below federal poverty level pay no tax.

Tax can only be used for:

· Arts and Music Teachers: Funds to hire arts and music teachers for kindergarten through 5th grade students at local public schools attended by Portland students. Distribution of funds based on school enrollment.

· Arts Access: Remaining funds for grants to nonprofit arts organizations, other nonprofits and schools. Will fund grants to provide high-quality arts access for kindergarten through 12th grade students and to make arts, culture experiences available to underserved communities. Funds administered by Regional Arts and Culture Council (RACC).

Accountability measures include:

Administrative costs are capped.

 Expenditures subject to oversight by citizen committee.
Independent financial audits of RACC and School District expenditures.

Estimated funds raised will be \$12 million annually. The tax is effective beginning with 2012 tax year, with payment due when state taxes are due.

### EXPLANATORY STATEMENT

### BACKGROUND

Research shows that art and music are an essential part of a basic curriculum for students, especially in the elementary school years. Studies link access to arts education to improved attendance, increased participation in math and science, higher test scores, increased graduation rates and college admittance. The impact is even greater among low-income students and students of color.

Access to arts education for public school students in the City of Portland has declined steeply. For example, over the last five years Parkrose and Centennial School Districts have cut their art and music teaching staff by half. Portland Public Schools has dropped all arts instruction in 22 schools in just two years.

- In 2011, 18% of Portland elementary schools provide art
- instruction compared to 83% nationally. 58% of Portland elementary schools provide music instruction compared to 94% nationally.
- 28% of all Portland schools provide no arts instruction of any kind including music, drama, dance or visual arts. This is compared to just 3% of schools nationally.
- There are 11,596 Portland children attending schools that do not have any art, dance, drama, or music instruction.

### HOW MEASURE 26-146 WORKS

The Arts Education and Access Fund will first go to all schools that serve Portland students within the six Portland school districts (Centennial, David Douglas, Parkrose, Portland Public, Reynolds, and Riverdale) to pay for certified arts education teachers for Kindergarten through 5th grade (K-5). Districts will receive the funds required to hire and maintain one certified arts teacher per every 500 students so that every K-5 student within the City of Portland will have access to arts education.

Remaining funds will be awarded as grants to non-profit organizations and schools to provide high-quality arts access for Kindergarten through 12th grade students and to make arts and culture experiences available to underserved communities. Administered by the Regional Arts & Culture Council, grants will be made to qualifying Portland-based non-profit arts organizations that demonstrate artistic excellence, provide service to the community, show administrative and fiscal competence and provide a wide range of high quality arts programs to the public. Grants will also be awarded to schools and non-profits that provide arts programs specifically for schoolchildren and underserved communities.

Measure 26-146 will generate the revenue to support the Arts Education and Access Fund through an income tax of \$35 per adult, income-earning resident of Portland. Residents living in households at or below the federal poverty limit will be exempt: they will not pay this tax.

### ACCOUNTABILITY

An Independent Citizen Oversight committee that is representative of the City's diverse communities will be formed to annually review Fund expenditures and report the impact of the Arts Education and Access Fund to the public. Audits will be made available to the public annually.

After the expenditure of capped start-up costs, administrative costs of this Fund are limited to 5 percent or less of Gross Revenues over a five year period.

> Submitted by Sam Adams Mayor City of Portland

## Measure 26-146

### ARGUMENT IN FAVOR

#### Vote YES on Measure 26-146! Our Children Deserve a Better Future

YES Because Passing This Measure Will Ensure That Every Elementary Student in Portland Receives An Arts Education

Arts education opportunities are a key part of a well-rounded education. And when it comes to arts and music in our schools Portland has fallen far behind the nation. Today in Portland there are 11,596 children attending schools that do not have any art, dance, drama, and music instruction.

We know that children who are involved in the arts are:

- 4 times more likely to be recognized for academic achievement
- 4 times more likely to participate in a math and science fair
- 3 times more likely to be elected to class office within their schools

# YES to Improving Access to the Arts Regardless of Age, Income or Geography

The arts shape neighborhoods, build communities, and make our imaginations soar. Last year Portland residents and visitors had over 2 million arts experiences through nonprofit arts organizations. Nearly half of these arts experiences were offered free of charge.

#### YES to Supporting Established Arts Organizations City-Wide to Bring Arts, Culture and Creativity to Life for Every Portland Resident

In 2011, Portland's nonprofit arts organizations supported 8,529 full-time equivalent jobs, generating \$195.4 million in household income to local residents, and \$21.4 million in local and state revenue.

### WITH YOUR YES VOTE:

The City of Portland will restore arts and music education to every elementary school in Portland's six school districts by providing stable, long-term funding for certified arts and music teachers and grants for arts access programs. This fund will also support established arts organizations citywide to bring arts, culture and creativity to life for every Portland resident.

The fund is provided for by a limited income tax of \$35 for income-earning adult residents of Portland. Any taxpayer at or under the federal poverty level will be exempted and pay nothing.

### Vote YES on 26-146!

### **ARGUMENT IN FAVOR**

### Local Teachers Support Measure 26-146.

The Portland Association of Teachers supports this measure.

As teachers, we know the difference arts education can make in a child's life. Arts unlock talent, increase focus, and nurture curiosity in our students. Regular opportunities to experience the arts promote students' success in all of our classrooms. Children in our city depend on our public schools for these opportunities.

## Due to a lack of stable and adequate funding for schools, arts education is in decline in our city.

Access to arts and music education should not be a privilege for a few. It should be available to all students in our community. Art and music help children reach their full potential.

The arts allow students to develop skills and follow passions, connect them to the school community, city community, and in many cases keep students enthusiastic about school.

Measure 26-146 will restore arts and music education to our schools.

Over 35,000 students will benefit from this measure.

By creating a stable and sustainable fund, Measure 26-146 will ensure that there are Certified Arts Teachers in 63 elementary schools in Portland Public School District, 8 schools in Reynolds, 7 schools in Centennial, 10 schools in David Douglas, 4 schools in Parkrose, and 1 school in Riverdale.

Please join us in ensuring that all Portland students benefit from a well-rounded curriculum. Vote yes on Measure 26-146.

(This information furnished by Jessica Jarratt Miller, Schools & Arts Together)

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(This information furnished by Jessica Jarratt Miller, Schools & Arts Together)

## Measure 26-146

### **ARGUMENT IN FAVOR**

#### Parents Support Arts Education and Access Funding for Our Children!

Join Us in Voting Yes on Measure 26-146!

Arts Education has declined steeply in Portland's elementary schools and we have fallen way behind the national average.

In a city that prides itself on creativity, our children are now facing a public education with fewer opportunities to experience art and music than we had as children.

This is unacceptable.

Research shows that we can raise test scores, increase graduation rates, and inspire our children to excel in school simply by ensuring they receive an arts education.

THE LACK OF ARTS EDUCATION IS A SERIOUS PROBLEM for PORTLAND'S CHILDREN & FUTURE:

Portland is home to six school districts. In the last five years, two of them (Parkrose and Centennial) have cut their arts and music teaching staff by half. In the past two years, Portland Public Schools has dropped all arts instruction in 22 schools.

Today only **18% of Portland elementary schools provide art instruction** compared to 83% nationally.

**58% of Portland elementary schools provide music instruction** compared to 94% nationally.

And **28% of all Portland schools provide no arts instruction of any kind** including music, drama, dance, or visual arts, compared to just 3% of schools nationally.

We are worried about what this means for our children's future. And what this means for the future of our City.

We are asking you to help us fix this problem by Voting Yes on 26-146.

For pennies a day, we can provide a lifetime of opportunities for our children and bring new creative experiences to our community.

### Please join us in Vote YES on 26-146!

Michael Aziz Kimberly Aziz Michelle Brandstait Emily Brod Ann Marie Chinn Lydia Collins Grant Crowlev Mattye Dahl Sara Eddie Julia Epstein Paul Fyfield Anne Áaas Elizabeth Holah Jude Kassar James Kistner Heather MacNeill Odie Miller Julia O'Neill Estia P. Papaioannou Meg K. Walsh Heather Whiteford John Workinger Jo Ann Workinger

> (This information furnished by Jessica Jarratt Miller, Schools & Arts Together)

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### **ARGUMENT IN FAVOR**

Dear Voters,

I am a product of the Portland public school's music program. Over 60 years ago, I began my violin studies at Ainsworth Grade School in southwest Portland, going on to Lincoln High School and then to Portland State University.

I had the opportunity to audition for and won a position at the Oregon symphony, where I survived for 42 years, just retiring this May. My late husband, Eugene Kaza [the inspiration for the film "Mr. Holland's Opus"], was also a musician in the Oregon Symphony, and later a music teacher at Grant High School and Wilson High School.

We've been advocates of education of young people all of our lives, because it produces civilized young people who grow into good citizens. Those people who are capable of becoming leaders and good community citizens.

I began the violin studies early, but also found that it helped me in other areas of my school studies. I became interested in many other aspects of the community. I now serve as President of the Board of Directors of the Metropolitan Youth Symphony, I am on the executive board of Local 99 American Federation of Musicians, and President of the Music Education Assistance Project. I have come full circle, coming in as a musician as a child, performing thousands of concerts and reaching out to the young people in the school systems.

If you saw "Mr. Holland's Opus." you were probably saddened when the schools music program was cancelled. You may have thought "Someone should do something about this!"

This is our chance.

I strongly believe that music education and arts belong to the young people of the future and request that you support this measure.

Thank you.

### Vote Yes on Measure 26-146.

Mary Ann Coggins Kaza

(This information furnished by Jessica Jarratt Miller, Schools & Arts Together)

## Measure 26-146

### **ARGUMENT IN FAVOR**

### The Regional Arts & Culture Council Asks You to

### Join Us in Supporting Measure 26-146

For twenty years, arts organizations and community leaders have worked to create a dedicated fund to support the arts and arts education in Portland, to ensure our children have a complete education and our community is a vibrant place to live and work.

#### Arts Enliven Our City, Boost Our Economy, Build Community

A strong city is one where every child has the opportunity to use a paint brush and write a poem. Where dynamic, diverse arts organizations contribute to our daily lives. We want every resident to have the chance to experience a play that opens a new mind; a dance that sets imaginations on fire; a concert that melts hearts; and a sculpture that shapes a future.

### The Research Agrees

Research links access to arts and music education to improved test scores, increased graduation rates and college admittance. The numbers are even more dramatic for lowincome students and students of color. And employers point to arts education for developing a workforce equipped with the creative thinking and problem solving skills necessary to compete in an innovation economy. Businesses also rely on a vibrant arts community to attract and retain creative workers.

### An Incredible Value

For just pennies a day, we can provide arts instruction in every Portland elementary school and improve access to the arts to every resident, regardless of age, income or geography. This fund will also support established arts organizations citywide that play a key role in the education of our children, the economic vitality of our region, and the livability of our city, by providing 2 million arts experiences each year, 800,000 at no charge and over 200,000 for school-age children.

### Vote YES on 26-146!

Join your community to restore needed arts and music to our schools and increase access to arts, culture, and creativity citywide.

Eloise Damrosch, Executive Director

**Regional Arts & Culture Council** 

### **ARGUMENT IN FAVOR**

### Please Vote YES on Measure 26-146 and Bring our Arts and Music Teachers Back to Our Elementary Schools.

We are all elementary school students in Portland, but we don't all have the same access to arts and music in our schools. Some schools offer no art, music, dance or drama at all

And this isn't fair

When we experience success in the arts, we appreciate the results of effort and persistence, and are more motivated to apply ourselves to other learning tasks.

#### Arts education has been in steady decline in Portland over the last five years and we are the ones who suffer from that.

Those of us who have access to arts and music teachers in our schools and benefit from community-based arts programs in our classrooms and communities are more likely to:

- Have higher GPA's and SAT scores
- Stay in school and graduate
- Go to college
- Participate in community service
- Participate in math and science fairs - Get elected to class office
- Have greater success in math and reading - Have increased self-esteem
- Have more positive interactions with peers and adults

We believe that every child in Portland should have the same opportunities to learn, to thrive and to succeed.

Now is your chance to make a real change; to help us your children, your grandchildren, your neighbors, your friends, your students - have a better future, in school, in our communities, and in the workforce.

We can't vote but you can.

PLEASE VOTE YES on Measure 26-146 to restore certified arts teachers to every Portland elementary school, to improve access to the arts for every resident, and to support arts organizations.

Sam Aziz

Schuyler Berrv Victory Brewster Halle Chinn-Raicht Simon Collins Maci Dahl Violet Holah Olivia Holah Adell Kistner **Neely Miller** Quinlyn Walsh Alder Whiteford Willem Workinger Jolian Workinger

(This information furnished by Eloise Damrosch, Regional Arts & Culture Council)

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(This information furnished by Jessica Jarratt Miller, Schools & Arts Toaether)

# Measure 26-146

### **ARGUMENT IN FAVOR**

#### Vote YES on 26-146 and Improve our Schools, Enhance Our Communities and Strengthen Our Economy

### Good for the City

The arts improve our education system, revitalize local neighborhoods and businesses and fuel the innovation that drives our creative sector.

Further, arts and culture enhance the quality of life for all who live here – helping ensure that businesses can attract new talent, hotels and restaurants can stay full and residents will continue to love where they live.

### Good for the Economy

Portland's arts and culture supports jobs, spurs tourism and generates event-related spending that pumps revenue into the local economy.

In fact, Portland's nonprofit arts and culture is a <u>\$235.5 million</u> <u>industry</u>, generating \$195.4 million in household income to local residents and supporting 8,529 full-time equivalent jobs.

### A Workforce for the 21st Century

Studies show that children who have an arts education do better in school, go to college at a higher rate, and are more engaged civically. 72 percent of business leaders say creativity is of high importance when hiring.

#### Best Value for Your Tax Dollar

For just \$35 per year, we can restore arts and music education in Portland's six school districts, improve access to the arts and support non-profit arts organizations that bring arts, culture, and creativity to life for every Portland resident.

### Accountability Built In

Through a strict audit process, a citizen oversight committee will ensure that dollars intended for this fund are not diverted to other projects.

### Vote YES on 26-146!

## Good for Schools. Good for Businesses. Good for Residents.

Nik Blosser, Celilo Group Media Mark Edlen, Gerding Edlen Eric Fridenwald-Fishman, Metropolitan Group Maria I. Garcia Seabold, Garcia Seabold Investments LLC, Owner Brian Gard, Gard Communications Jacob Johnson, PREM Group Mike Lindberg, President, CML Communications Ron Pernick, Clean Edge, Inc. Dan Wieden, Wieden + Kennedy

### **ARGUMENT IN FAVOR**

## Grandparents Support Arts Education and Access Funding for all Portland Children!

We urge you to Vote YES on Measure 26-146!

As parents, and now grandparents, we have two generations of experience shepherding students through the public school system. We have seen first hand the benefits of arts education for our children and the terrible lack of arts education for our grandchildren.

And it is simply devastating to realize that our grandchildren will have fewer opportunities to learn, to thrive, to be inspired and to succeed in school than their parents had.

While our children had the opportunity to take classes in both art and music during their elementary school years and enjoyed regular outings to the symphony, theatre or museum with their classmates, our grandchildren face a very different reality.

Nearly half of Portland's elementary school students will only have the chance to learn an instrument if their parents can afford private lessons. And just 2 out of 10 students in our grandchildren's graduating class will have the opportunity to take even one art class during their six years of elementary school.

What's more, this does not hold true for children across the country who have, on average, much better access to both art and music in their elementary school classrooms.

We understand that students participate in the arts during their school years will outperform students who do not on virtually every measure. And we find it unacceptable for our grandchildren to be at this kind of disadvantage simply because they attend public school in Portland.

OUR GRANDCHILDREN AND YOUR GRANDCHILDREN DESERVE BETTER.

For just \$35.00 per year, we can restore art and music teachers to our elementary schools.

Please join us in Voting YES! When You Support Arts Education for Children You Support a Brighter Future for us all.

Mary Jo Dare Mike DesCamp Jacqueline DesCamp Gary D. Hanson Maryjane Kistner Geraldine Naylor John Stephenson Nancy K. Stephenson Connie Wu

(This information furnished by Jessica Jarratt Miller, Schools & Arts Together)

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# Measure 26-146

### **ARGUMENT IN FAVOR**

### Local School Board Leaders Support Measure 26-146!

Vote YES to Restore Arts and Music Teachers to our Elementary Schools and Fund Community-Based Arts Programs for all of Portland's School Children.

The arts are fundamental in making our children better students and citizens.

As elected school board members, our obligation is to ensure the highest quality educational experience for all students. The arts have a central role to play in creating the well-rounded, high-achieving students who will be the citizens of the future.

#### All children, regardless of their family's income or neighborhood, should have access to arts and music instruction at the elementary level.

Every school district educating children in the City of Portland has fallen behind in the national average for access to certified arts instruction in our elementary schools. This is particularly troubling because research shows that access to arts education improves attendance, test scores, academic excellence in math, science and language arts as well as graduation rates. National research also shows that access to an arts education makes an even more significant difference for low-income students.

Today, Portland's public school students do not have access to the arts education – and the opportunities to learn and thrive in the school environment – that they deserve.

### We can do better.

Measure 26-146 will restore arts and music education in Portland's six school districts by providing stable, long-term funding for certified arts teachers in every elementary school and grants to help schools and non-profits increase access to the arts.

# This is our chance to give our kids the future they deserve.

### Please VOTE YES on Measure 26-146!

Tim S. Cook, EdD Chair, Centennial School Board

Martin González Director, Portland Public Schools Board of Education

Kelly Morency Director, Centennial School Board of Education

Matt Morton Director, Portland Public Schools Board of Education

James Woods Director, Parkrose Board of Education

### **ARGUMENT IN FAVOR**

#### Vote YES on Measure 26-146! Make Children's Theater Available to Every Child!

The arts and theater help children to learn, work together, and develop confidence and creativity. These skills are necessary for young people to thrive in today's rapidly changing world. Literature, art, music, history, and culture are not low-priority frills; they are essential to a diverse, colorful and well-rounded education.

Theater designed specifically for young audiences brings stories they have read or have not yet read to life. It creates worlds in which reality and imagination are woven together and translated into language and action.

Children who have the opportunity to participate on stage learn invaluable social skills such as learning to work with others, acute listening skills, problem solving and taking direction from others.

### Vote YES on 26-146 and Bring Learning To Life!

Northwest Children's Theater and School and Oregon Children's Theatre both delivered high-quality theater arts and education experiences to over 225,000 children, teachers, and family members last year alone. While that's an impressive number, many more children in Portland lack access and opportunities to participate in great theater programs.

# Vote YES on 26-146 and Give Every Child the Chance to Take the Stage!

Our theaters, and others like us, offer low ticket prices for school groups, scholarship programs, free performances for communities around Portland, lesson plans for teachers, and partnerships with community organizations to bring theater to life for children and families across our city.

Almost all adults remember band, art, singing and theater when they were in school. Sadly today, they are no longer part of every child's development. Theater is a powerful teaching tool that all children should have the opportunity to experience.

Judy Kafoury Managing Director Northwest Children's Theater and School Ross McKeen Managing Director Oregon Children's Theatre

(This information furnished by Jessica Jarratt Miller, Schools & Arts Together)

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## Measure 26-146

### **ARGUMENT IN FAVOR**

# The David Douglas Education Association strongly supports Measure 26-146.

Teachers know the positive impact that Arts and Music education makes on our students. The arts build skills that our students apply in all areas of their learning.

Over the past two years, due to the budget crisis and underfunding from the state, we have lost 102 out of 700 teaching positions in David Douglas. Despite these crippling cuts and a population where nearly 80% of our students qualify for free and reduced lunch, student achievement is up while graduation dropout rates are down. Keeping Arts and Music education is a critical foundation for continued student success and learning.

Measure 26-146 will fully fund a certified Arts educator in every K-5 school in the city of Portland.

Our students are counting on you to vote YES on Measure 25-146!

### **ARGUMENT IN FAVOR**

### Vote YES for Measure 26-146!

It's time to restore art and music education to our schools and increase access to the arts for everyone by supporting Portland's non-profit arts organizations like the Portland Art Museum.

The arts are critical to the education of our youth, attract new businesses, inspire our creative economy, support tourism, and create a vibrant community. The Portland Art Museum provides a platform to experience the power of art.

By voting yes on Measure 26-146, we can restore arts and music education to Portland's six school districts by providing stable, long-term funding for certified arts teachers in every Portland elementary school. Measure 26-146 will also support arts organizations citywide, including the Portland Art Museum.

Currently, the Museum receives 1.8 percent of its funding through the Regional Arts and Culture Council – significantly below the national average. With the passage of this Measure that amount will grow to allow us to better serve the Portland community.

Your Museum is the largest arts education resource in our state. Last year, 50,000 children came to the Museum. We had visits from 280 schools and conducted 897 docent-led school tours. And best yet, your Museum is free for children 17 and under every day that the Museum is open.

The Portland Art Museum is committed to ensuring a strong and vibrant arts community for our children today and into the future.

#### Please join us in Voting Yes on Measure 26-146.

Brian Ferriso Director and CEO Portland Art Museum

www.portlandartmuseum.org

Jim Winkler Chairman of the Board

(This information furnished by Jessica Jarratt Miller, Schools & Arts Together)

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(This information furnished by Jessica Jarratt Miller, Schools & Arts Together)

# Measure 26-146

### **ARGUMENT IN FAVOR**

Every Child Deserves Access to an Arts Education Regardless of Income

Research shows that students who receive an arts education have a higher grade point average, higher standardized test scores, higher graduation rates and a better chance of attending college.

And for low-income students, the benefits are even more striking.

Low-income students who participate in arts classes are much more likely to attend and excel in college, obtain employment with a future, volunteer in their community and vote. Arts participation also leads to decreased delinquency and drug use, increased self-esteem, and more positive interactions with peers and adults.

Yet students in the highest poverty elementary schools are 50% less likely to have art or music classes.

Measure 26-146 will fund certified arts teachers for every public elementary school in Portland to ensure that children from low-income families have the same opportunities to succeed in school and in life as other children.

Every Resident of Portland should have the Opportunity to experience Arts and Culture in our City

Portland's non-profit arts organizations annually provide more than 2 million arts experiences and nearly half of those are offered free-of-charge. However, thousands of residents have limited access to the arts because of where they live or how much they make.

Measure 26-146 will increase access to arts and culture for every Portland resident by funding arts programs in underserved communities and supporting non-profit arts organizations that provide arts experiences to the general public at no charge.

### Only Those Who Can Afford to Pay

Measure 26-146 is a \$35 income tax for adult, income-earning residents of Portland. However any resident who lives in a household at or below the federal poverty limit is exempt. Portland's lowest income residents will pay nothing.

### Vote Yes on Measure 26-146.

The Arts Are Not a Luxury. Every Portland resident deserves equitable access to Portland's wealth of arts, culture and creativity.

### **ARGUMENT IN FAVOR**

The Creative Advocacy Network and the CAN Action Fund urge you to Vote Yes on Measure 26-146.

#### Your YES Vote Will Restore Arts and Music to Our Schools and Bring the Arts to Life in Portland.

Arts, culture and creativity have the power to improve our education system, revitalize our neighborhoods, boost our economy and enhance the livability of our city.

However, Portland children no longer have access to a complete public education that includes art and music, while most Portland residents would like greater access to the arts.

Fueled by more than 10,000 supporters, 68 member organizations and the partnership of Portland's six school districts, the Creative Advocacy Network and the CAN Action Fund have developed a creative solution at a modest cost.

For \$35 per year, income-earning adult residents of Portland can restore certified arts instructors to every Portland elementary school, fund free arts programs for K-12 students and underserved communities and support the important work of Portland's non-profit arts organizations which provide 2 million arts experiences in Portland every year, more than 800,000 free of charge. Portland's lowest-income families will be exempt from this tax.

Please join the Creative Advocacy Network and the CAN Action Fund in Voting YES on Measure 26-146.

## Together we can help our children and our city realize our full potential.

Creative Advocacy Network Board of Directors

Chris Coleman Brian Ferriso Liz Fuller José González Gary Homsley Stephen Kafoury Carole Morse Carol R. Smith Bob Speltz

CAN Action Fund Board of Directors

Caitlin Baggott Chris Coleman Liz Cannon Eve Connell Liz Fuller Kevin A. Lefohn Angela Uherbelau

(This information furnished by Jessica Jarratt Miller, Schools & Arts Together)

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## Measure 26-146

### **ARGUMENT IN OPPOSITION**

### Please Vote No on 26-146

(It is the absolute worst of the tax measures before you)

26-146 makes Portland the only city in Oregon with its own income tax!

84 percent of adult Portland residents will be charged a fixed \$35 per year. Thousands of financially struggling Portland adults will be charged this \$35, including stay-at-home spouses and college students with less than \$35 in income.

### 26-146 is a Trojan horse, a new way to jack up City taxes!

The city auditor reports the City is spending beyond what may be sustainable, and this while the City fails to maintain existing assets such as roads. Today, the City goes outside its core function and asks for \$35 for the children; but tomorrow, maybe it's \$100 for other City purposes.

### 26-146 is largely unnecessary!

City arts (RACC) funding is already expanding nearly 6 percent per year (per IRS), and would balloon almost overnight. RACC would receive nearly half this measure's revenues.

### 26-146 helps subsidize arts and music for the 1%!

RACC helps subsidize such ticket events as Opera, attended by those more than capable of paying full cost. (The ballot title statement misleads as the underlying law only requires 5% for low income access.)

### 26-146 is not favorably viewed!

The Oregonian says this tax is bad. Incoming Commissioner Novick is quoted saying about it, "beyond regressive." (July 22, 2012, *Oregonian*.)

### 26-146 is permanent, not reviewable by voters!

Portlanders will not get to vote again, if actual results underperform.

### 26-146 may be also ineffective!

The underlying law still allows the Mayor and Schools(s) to cut arts and music.

### 26-146 creates an unethical money trail!

Charities funding the campaign in favor of this measure receive City of Portland funding. This should be illegal.

For the Taxpayer Association of Oregon,

Bob Clark, Economist, Portlander

### **ARGUMENT IN OPPOSITION**

### VOTE NO ON MEASURE 26-146

THE BIGGEST INVASION OF PRIVACY IN THE HISTORY OF PORTLAND

Every single adult living in Portland would be required to file a tax return with the City of Portland—even if they do not file a federal or state tax return. Even if they do not have a job.

The City says: "All adult residents would be required to file the one-page form."

Portland Revenue Bureau and Office of Management and Finance, Arts Education and Access Income Tax, 6/12

# PRYING INTO YOU AND YOUR FAMILY'S FINANCIAL INFORMATION

Portlanders exempt from the tax would have to give pages and pages of personal information to city bureaucrats to prove their exemption.

The City says: "[T]his tax needs to be based on the general rule that all residents of Portland will be presumed to be subject to the tax until records are available or can be provided that verify that they are not subject to the tax."

Portland Revenue Bureau and Office of Management and Finance, Arts Education and Access Income Tax, 6/12

### A TAX THAT TARGETS VOTER REGISTRATION

If you register to vote in Portland, be prepared for a tax bill. The City says that voter registration records would be one of many "enforcement tools" to collect the tax.

Portland Revenue Bureau and Office of Management and Finance Arts Education and Access Income Tax, 6/12

### A TAX THAT IS "BEYOND REGRESSIVE"

Even with a poverty exemption, more than 60,000 Portlanders who earn less than \$35 a day would have to pay the tax.

Incoming City commissioner Steve Novick says the tax is "beyond regressive."

Steve Novick, The Oregonian, 7/21/12

### AN UNCONSTITUTIONAL TAX

Article IX, Section 1a of the Oregon Constitution forbids this type of tax.

Voters must reject Measure 26-146.

Eric Fruits Portland economist and Portland Public Schools parent NoHeadTax.com

(This information furnished by Bob Clark, Taxpayer Association of Oregon)

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