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# League of Women Voters of the Huntington Area Bulletin, November, 1975

League of Women Voters of the Huntington Area

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# HUNTINGTON AREA LEAGUE WOMEN VOTERS **AF**

November, 1975

Mrs. Barbara Matz, Pres. 101 Cheyenne Trail Ona, West Virginia 736-8256

Mrs. D. Thompson Treasurer 2738 Washington Blvd. 522-3792 

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### CALENDAR

- Oct. 23 Film Festival, International Momen's Year. Downtown Holiday Inn, 11 to 12 Noon, 2 to 4 P. H., and 7 to 9 P. M. 28 Board Meeting. Beverly Hills Presbyterian Church, Norway Ave., 9:30 A. N.
- Nov. 4 Presidency Unit. Beverly Hills Presbyterian Ch., Norway Ave., 9:30 A. M. 5 Presidency Unit. Mary Daniel, 609 Twelfth Ave., Rear, 7:30 P. N.
  - 7 Child Abuse. Dr. Earl Thurston. Sponsored by Marshall U. Faculty Wives, Pea Ridge Methodist Church, 9:45 A. M.
  - 18 Taxation Unit. Beverly Hills Presbyterian Church, Norway Ave., 9:30 A. M.
  - 19 Taxation Unit. Henryetta Hager, 611 Ywelfth Ave., Rear, 7:30 P. N.
  - 25 Board Meeting. Beverly Hills Presbyterian Church, Norway Ave., 9:30 A. M.
- Dec. 3 Evening with Legislators
  - 16 Board Meeting. Beverly Hills Presbyterian Church, 9:30 A. M.

NOTE: Baby sitters are provided for all meetings at the Reverly Hills Presby. Ch. 

> INTERNATIONAL FILM FESTIVAL Downtown Holiday Inn Thursday, October 23 -11-12 Noon; 2-4 P. M.; 7-9 P. M. -

Free babysitting will be available all day from 3:30 A. M. to 4:30 P. M. at the First Presbyterian Church, 1015 Fifth Avenue. (Use rear alley. Nursery room is on the entry level and straight back to the hall on the right.)

League is cooperating with six other women's groups and religious groups to sponsor three films. Discussion leaders will be drawn from the several co-sponsoring groups. International Film Festival, continued

The Federal Women's Program will have workshops on Wednesday afternoon and on Thursday morning. Two of our films will be shown as an integral part of the FWP between 11:00 A. M. and Noon on Thursday.

One film, 'Women In Development", shows a U. N. meeting where delegates from around the world discuss the role women are playing in their countries. It then takes the viewer to Tunesia where women have figured prominently in economic development.

A second film, "A Woman's Place Is ... ", deals with sex roles in Sweden which has a long history of social reform. A heavy industry worker, who is a woman, is interviewed; and so is a male nurse who talks about the Swedish government's efforts to involve men to a greater extent in child rearing.

A third film, "We Are Women", portrays American women in nontraditional roles. It is narrated by Helen Reddy.

Also, a graphic display will be available entitled, "The Role of Women in France". It is provided through the FWP by the French Ministry of Culture.

Don't be shy! Bring your spouse and friends. The programs are free and open to the public.

--Clair Matz, International Affairs Chairman

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5 November 18 and 19, 1975 \$

The purpose of this study is to arrive at a consensus as to what constitutes a good tax system, evaluate West Virginia's current tax structure, explore the state's financial resources and come to some conclusions that will guide us in our support of various state programs. During our spring unit we discussed the more frequently used taxes: business and occupation, property, personal income and sales. In November we will briefly explain the various other state taxes and take consensus.

"Reviewing Revenues", a highly recommended League publication, is still available for \$1.00 from Betty Barrett or the publications chairman. The new county study, "Cabell County, 1809-1976", also has much useful information on taxation.

--Botty Barrett, Taxation Chairman

#### TAPATION GLOSSARY

Progressive tax. The percentage taken increases as income increases. Regressive tax. The percentage taken decreases as income increases. Proportional tax. A flat rate -- the same percentage -- taken regardless of income. Tax base. Value or unit to which tax rate is applied. Examples: wide base, sales tax; narrow base, cigarette tax (applies to a specialized segment).

Yield, Amount of revenue realized from tax.

Tax credit. A sum subtracted after tax is computed.

Tax deduction. A sum subtracted from gross income before tax is computed.

Exemption. Legal freedom from obligation to pay tax.

Bonds. A. General obligation. Most common and economical method of borrowing for long-term capital improvements, guaranteed by general payment revenues and secured by "full faith and credit" pledge; therefore, carry low interest rate.

#### Tax Glossary, continued

B. <u>Revenue</u>. Often used to finance capital improvements such as public utility or income producing enterprise, whose revenues are dedicated to payment of interest and principal of the bonds, such as the West Virginia Turnpike bonds.

Equity. Fairness.

A. <u>Morizontal equity</u>. Taxpayers of similar circumstances should pey equal taxes.

B. Vertical equity. Tax burden should be related to ability to pay.

Elasticity. Refers to the rate of automatic growth of revenue in response to the growth of some measure of economic activity.

- Excise tax. Applies to manufacture, sale or use of a particular commodity or service.
- Income tax. Levied on income of individuals and/or corporations. May be applied
  to gross (total) income or net (gross income less deductions for certain expenses).

Inheritance tax. Levied upon the property individual beneficiaries receive from the estate of a deceased person. Usually progressive.

<u>Property tax</u>. Tax conditioned on ownership of property, measured by its value. Use tax. Imposed on commodities purchased in other states for use in West Virginia.

#### Impact of tax on government

Adequacy. How much revenue will it bring in?

<u>Stability</u>. Will it bring in a predictable amount in all the ups and downs of the economy?

<u>Responsiveness</u>. Will the tax respond to changes in the economy? Changes in need? <u>Tax base</u>. Does the tax cover many or few? Much or little?

Elasticity. Does the yield automatically increase with an expanding economy and growing population?

Ease of edministration. Is it efficiently collected at low cost? Is it hard to evade?

#### Impact of tax on taxpayer

Equity. Are equals taxed equally?

Ability to pay. Is the tax apportioned according to the taxpayer's ability to pay? Benefits received. Is it right to tax someone for benefits he will never receive? Ease of payment. Is the taxpayer hit with a whopping assessment or does he pay in frequent small amounts?

Impact of tax on areas of public concern

Political feasibility. Will the taxpayers hold still for the tax?

Economic impact. Will certain industries be penalized? Will businesses relocate? Will citizens shop in another state?

Social effects. Social effects of taxes can be complex and profound. Will the taxes on products such as liquor and tobacco discourage their use? How do our tax policies reflect ecological concerns?

The LNV of West Virginia has a current consensus position which "...supports revisions (of the constitution) which would (1) ease constitutional restrictions on the taxation of local property, (2) ease constitutional limitations on local borrowing powers, and (3) permit approval of local excess levies and bond issues by a simple majority vote." (April 7, 1967 and April 5, 1968)



#### TAXATION AND FINANCE CONSENSUS QUESTIONS

1. What criteria should weigh most heavily in an evaluation of Mest Virginia's total tax system? Rate them as of primary, secondary, or little or no importance.

Ability to pay Acceptability (political feasibility) Benefits received Broad tax base - Left Ease of administration & enforce- ment Ease of payment

Economic impact Elasticity Equity Social effects ----Stability Yield (adequacy) -Other

2. Are there revenue sources currently unutilized or underutilized which you think West Virginia should be tapping?

If yes, what are they?

- 3. Should the State of West Virginia use general obligation bonds for:
  - a. The creation of tangible assets?
  - b. Special one-time expenditures such as Veterans' Bonuses or reclaiming orphan strip mined lands?
  - c. Current expenses?
  - d. Other
- 4. Should the legislature earmark particular revenues for specific uses?
- 5. What changes should be made in our current tax system?

Discuss degree of dissent on any of the above questions.

#### RE: THE CABELL COUNTY SCHOOL EOARD HEARING

The West Virginia State Board of Education called a public hearing on the Comprehensive Facilities Plan for Cabell County after a protost by League and a request for a hearing from AAUW.

On September 16, five League members testified along with AAUW, a Citizen's Advisory Committee member, a parent and a neighborhood person, who raised questions about the procedures and about the plan, itself.

We were particularly concerned about the lack of citizen input, the short notice of the finalization meeting and the material on which alternate plans were based.

The "opposition" testified that they had received citizen input, but everyone who spoke was either a PTA person, a principal or directly related to the school system. It would seem that if adequate citizen input had existed, someone not related to the establishment might have testified. (One building tradesman did testify that the plan would be good business for the construction trades.)

In any event, League thinks that just having a hearing with an opportunity to raise questions and speak to issues is an enormous step forward toward public airing of the plan, which otherwise would have slipped through with little notice. Re: The Cabell County School Board Hearing, continued

The West Virginia State Board of Education meeting was in Charleston on October 16, and several members of League attended. More on that later.

Meanwhile, if you have questions, or if you have friends who are interested, League's opening statement from the September 16 hearing is mimeographed and available. Call Barbara Matz, 736-8256, for copies.

It is especially important to understand thoroughly and "talk up" League's stand. This is the only way change will come in the secretiveness of the Cabell County School Board, i.e., if people start looking into and understanding how the board works and what citizens can do about it.

--Barbara Matz, President

#### SOUTHERN HOUSING CONFERENCE

Ginna Colburn and Barbara Matz attended a two-day Southern Housing Conference on September 11 and 12. There were about seventy League members from thirteen southern states in attendance at the meeting, which was sponsored by the national LWV office. A large volume of material was presented and the problems in housing throughout the country are enormous.

The first topic discussed was "How Can Low and Moderate Income Housing Be Produced and Financed?" Participants then broke up into three workshops: Small Town/Rural; Standard Metropolitan Statistical Areas (SMSA); and Medium Sized Cities (Huntington fell within this group.). Within the small workshops members developed one basic problem in housing as seen in their communities.

The next day, after hearing several speakers talk about developing housing strategies, workshop members tried to set up a strategy, i.e., a well laid-out plan, for solving the particular problem discussed the day before.

Also, several talks were heard from Leagues which had, or were, tackling housing needs and problems in their areas.

The nationwide problems of poor housing, no housing available, and future housing short-falls are staggering. Solutions to such problems, whether the community is large or small, will not come easily. It is hoped that MUCH planning and determination will bring some accomplishments.

--Ginna Colburn, Chairman, Housing

#### CONSENSUSES

How do you feel about League's method of consensus taking? Should it be changed? Come to the next meeting of the board on October 28 to air your feelings. The board needs to know. The subject will be discussed next April at the W. Va. State Council.

#### "IN THE PUBLIC EYE"

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- Sept. 16 Betty Barrett, Clair Matz, Charlene Boggs, Virginia Galgano, and Beth Bauserman testified before the West Virginia State Board of Education at the public hearing on the Cabell County Facilities Plan. (See article in this issue.)
  - 17 Clair Matz spoke at the Beverly Hills United Nethodist Church on "Peace Requires Action".
  - 18 Sam Colvin spoke before the PTA council on juvenile service. Katie McComas and Beth Bauserman gave moral support.
  - 24 Ginna Colburn addressed the West End Kiwanis on housing problems.
  - 25 Helen Gibbins and Martha Woodward spoke about planning to the Pediatric Clinic.
- Oct. 3 Virginia Galgano, Betty Barrett and Earbara Matz appeared on the Pam Huff Show, Channel 3, to talk about League and its diverse program.
  - 10 Diane Coe discussed redistricting and the new electronic voting macine on the Pam Huff Show.
  - 14 Elinore Taylor addressed Beta Sigma Phi on the theme, "This Is Hy Country. What Am I Going To Do About It?".
  - 14 Clair Matz spoke to the Cabell County Retired School Employees about the U. N.
  - 23 Clair Matz appeared on the Pam Huff Show for United Nations Day.

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