



The Voter

A Publication of the League of Women Voters of Seattle-King County

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Get Smart About Taxes

by Nora Leech, Economics & Taxation Committee Chair

Can you effectively manage your family finances without an understanding of your budget realities — your income and expenses?

Can you lobby our local government regarding taxes without an understanding of budget realities?

Do you think government revenue challenges will impact your family budget?

Taxes affect each of us, whether it is our paying sales tax or property tax or receiving benefits from local governments that are funded by our tax payments, and are complex. As engaged citizens, we have an opportunity at the April forum to enhance our understanding or proactivity in this important aspect of our civic, moral, and financial lives.

For the forum, we are proud to bring you an expert on Seattle, King County, and Washington State fiscal challenges and what they mean for your family budget. Dwight Dively, current King County Budget Director, is responsible for developing and monitoring the annual King County budget, implementing the King County Strategic Plan, and identifying and tracking performance measures. Prior to his work with the County, he served for years as the Budget Director for the City of Seattle. He will be devoting the entire forum to understanding state and local revenue challenges and what it means to your future well-being. Come learn about:

- Trends impacting our future
- Your property taxes
- Impacts of declining Federal revenue to our region
- Challenges to our infrastructure and at-risk programs like public health
- Impacts of privatization: selling off public resources and off-loading programs to the private sector
- Impacts of our antiquated and unfair (regressive) tax system.

Your Family Budget

In stable times, if you know your income (job, savings, inheritance, capital gains/losses) and you know your basic expenses (housing, food, medical, clothing, education, retirement, taxes.) you can have an idea whether that family vacation fits into the bigger picture. But in today's unstable times, how secure do you feel?

Spiraling costs. The spiraling costs for medical care, college, transportation, rents, childcare, nursing home care, and taxes make it hard to plan. What if there's a crisis such as a medical emergency, car accident, job loss, aging parents, a recession? How secure do you feel?

What about taxes? It feels to many people as if governments are constantly asking for

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Mission Statement

The League of Women Voters of
Seattle-King County, a nonpartisan
political organization, encourages
informed and active participation
in government, works to increase
understanding of major public policy
issues and influences public policy
through education and advocacy.

Connecting with the Leadership

By Zara Kublin, Committees and Units Liaison

March 18th. The sun came out, the birds chirped, and the cars lined up at the Goodwill drop-off center. Ah, spring cleaning season. My husband and I spent the weekend cutting out years of dead bamboo, organizing our overflowing storage room, bagging up piles of clothes the kids have outgrown, sometimes saying goodbye to a book we have to admit we're never going to read or a hand-me-down from a beloved relative that we have to admit we're never going to use.

"Spring cleaning" is an activity with which most of us are familiar—whether we like it or not. But it's not only the very concrete job undertaken by households across the northern hemisphere; it's also a metaphor for "any kind of heavy duty cleaning or organizing enterprise." The metaphorical job, just like the tangible one, becomes bigger the longer you put it off, the older the establishment. The League of Women Voters is two years shy of 100. We're all looking forward to the celebrations, but, before we can pop the Champagne, we need to roll up our sleeves and get our house in order.

As it happens, National League is already doing a sort of spring cleaning. They're calling it a Transformational Journey: an intensive process of looking deep within our organization and deciding which must be kept at all costs, which need some TLC and which must reluctantly be taken to Value Village.

Going through 98 years of accumulated possessions, this is a big, hard job. At LWVS-KC, we've starting our own house cleaning, guided by the strategic plan Board President Stephanie Cirkovich spearheaded last summer. One of the elements in that plan is to improve communication with our units and committees. This item got a kick

start last winter when I, as the new Unit and Committee Liaison, began to receive concerned feedback regarding lapses or changes in standard programming and consensus procedure. In response, in February the Board sent "scouts" to visit each unit to hear their concerns and share with them some of the things that are going on at the leadership level. The more units I visited and the more conversations I had, the clearer it became that this wasn't going to be just a matter of patching a few glitches. Rather, our discussions led inevitably to questions about our League's fundamental function and identity in the 21st century.

For example, several units asked why they hadn't received consensus questions, which led us to discuss why formal studies had become so infrequent. The simple answer is that our positions, after 98 years, are so thorough it's hard to find a place where new studies are needed. But the question also implied something more complicated: If we're not regularly conducting studies, and, therefore, units are not performing the function of forming and approving new positions, what are units for?

Many newer members may not be fully aware that units are not just neighborhood discussion groups. They have always been at the core of League's functioning, the place where its vaunted painstaking, unbiased research and debate grew into League policy and action. Without units, the League would have no basis for the advocacy side of its mission. Again and again I was reminded that the League is fundamentally a grassroots organization: The leadership's activities are driven by the membership, not the other way around. But with the lack of studies to debate, and consensus to deliver to the Board, what meaningful role did

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April

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5 Forum: Get Smart About Taxes 7:00 p.m.	6	7 Board Meeting 10:00 a.m. Voter Reg. Training 12:00 p.m.
8	9 Voter Deadline	10	11	12	13	14
15 Social Justice Comm. 3:00 p.m.	16	17	18	19	20	21 Econ. & Tax. Committee 9:30 a.m.
22	23	24	25	26 Education Comm. 11:00 a.m.	27	28
29	30	May 1	2	3	4	5 Board Meeting 10:00 a.m.
6	7	8	9	10 Voices of Democracy Gala 6:00 p.m.	11	12

Units meet during shaded period. See pages 21-22 for detailed unit meeting listings.

April

Forum: Get Smart About Taxes
Thursday, April 5
7:00 p.m.
Seattle First Baptist Church

Board Meeting
Saturday, April 7
10:00 a.m.
League Office

Voter Registration Training
Saturday, April 7
12:00 p.m.
Kirkland Library

The Voter Deadline

Monday, April 9

Social Justice Committee
Sunday, April 15
3:00 p.m.
League Office

Econ. & Tax. Committee
Saturday, April 21
9:30 a.m.
909 E. Newton #D-9, Seattle

Education Committee

Thursday, April 26
11:00 a.m.
League Office

May

Board Meeting
Saturday, May 5
10:00 a.m.
League Office

Voice of Democracy Gala
Thursday, May 10
6:00 p.m.
Palace Ballroom
2100 5th Avenue, Seattle

Forum Schedule

April 5 - Get Smart About Taxes

The forum schedule for the fall of 2018 and spring of 2019 will be approved by the membership at our annual meeting on Thursday, May 24

There is no forum in May. Instead, there is a special event on May 10 (see page 8) and our annual meeting on May 24.

The League of Women Voters of Seattle-King County (LWVS-KC) presents a public forum most months between September and May, generally on the first Thursday of the month at 7:00 p.m. Most forums are held at the Seattle First Baptist Church, but occasionally they are scheduled at other locations and times. Check the *Voter* each month or the LWVS-KC website, seattlelwv.org, for up-to-date information. Past forums are frequently televised and can be accessed from the resources page of the website.

Board Briefs by Katie Dudley, Secretary

The League of Women Voters of Seattle-King County and Education Fund Boards met on March 3, 2018. This is a summary of their work.

This meeting did not include an endorsement, but it did include a lot of discussion about outreach to membership and how best to employ the skills and talents of new members and longtime members. The Board also discussed holding events throughout the county in order to engage members in farther-flung locations who can't always get to Seattle on forum night.

After a brief discussion with guest Deb Carstens, the Board has decided to consider piloting a truncated mini-study to understand alternative voting systems and how they work. This is an experimental analysis of how we can begin to modify our study processes and to make them more efficient. The details will be forthcoming at the annual meeting.

The Board also discussed modifying its retreat schedule to meet biannually in order to do strategic planning twice a year rather than once in the summer. This should help

ensure that the Board is in sync year-round.

In the C3 meeting, Cathy O'Shea updated the Board regarding the spring event, which will be held at the Palace Ballroom downtown. We want you all to come!

We want to build an Observer Core, and we need membership to do it. Help us out! We also want to add an Observer Core column to the *Voter*. If you're interested in this, please let me know.

One new thing the Board tried was to go around the room and discuss action items for each chair during the upcoming month. This was a great way for everyone to really understand what the team is doing. By doing this, Board members were able to determine where they should partner up, and when actions were being duplicated.

Feel free to reach out to us—in order to make democracy work, we need to work with each other.

Cover article continued:

more and doing less. Expenses that local government used to pay for with our taxes—costs like college, road and bridge repairs, parks, veterans care—are being shifted over to you as an individual in the form of entrance fees, tolls, levies, and taxes. The changing role of our Federal government has resulted in continuing loss of funds to our region that used to provide for our infrastructure, climate catastrophes and a safety net in times of economic depressions. These costs are being shifted to local states and on to you. How secure do you feel?

Local Taxes

Prosperous Times. We can all agree that taxes should be fair. Our economy is doing well and business is booming. However, an increasingly disproportionate amount of the wealth generated is not evenly distributed or evenly taxed. We see a tremendous growth in income inequality.

Difficult Times. Although we now have low unemployment, wages of working people are stagnating, particularly in the service industries. At the same time, the cost of living is skyrocketing in our most populous areas, putting a squeeze on disposable income. People have debt, not savings. Most people are spending less because they feel less secure.

“It’s not fair to expect those of limited means to pay a much larger percentage of what little they have to pay for our roads and infrastructure which all of us benefit from,” says King County Executive Dow Constantine. But they do.

An annual report on state and local taxes in the US found that for a Seattle family of three with an income of \$25,000, 15 percent of that family’s money goes to pay state and local taxes. That is the fourth highest tax

burden in the nation. But for the same family with an income of \$150,000, the situation is reversed. In Seattle, they pay 5 percent of their income to state and local taxes. If they wanted to have an even smaller tax burden, they would have to move to Sioux Falls, Cheyenne, or Anchorage. In Seattle as the income goes up, the tax rates go down.

The taxes we collect per \$1000 of personal income is rapidly going down. Why? you might ask.

Because how much you are asked to pay has less and less to do with how well you are doing in this economy. How well you are doing is more and more reflected in capital gains (investment income) than wages. Six business days is all the time Washington’s wealthiest residents need to pay their share of state taxes for the entire year. Working people need more than two months to accomplish the same task

It is time to redesign our tax system to meet the needs of today’s budget realities and today’s communities.

How secure do you feel?

Committees

Economics and Taxation Committee

DATE: Saturday, April 21

TIME: 9:30 a.m.

PLACE: 909 E. Newton #D-9, Seattle

Education Committee

DATE: Thursday, April 26

TIME: 11:00 a.m.

PLACE: League Office

International Relations Committee

This committee is in a bit of a hiatus/ planning mode while the Great Decisions discussion program runs through May. Contact the chair if you are interested in being involved.

Social Justice Committee

DATE: Sunday, April 15

TIME: 3:00 p.m. – 4:30 p.m.

PLACE: League Office

Have a question? The contact information for the committee chairs is listed on the inside back cover.

We encourage participation in our committees by all interested members. It's a great opportunity to meet and talk to community leaders, stakeholder organizations, and experts where you can have direct input on local issues that affect you.

Don't see a committee that covers your issue? Call the office and let us know. Sometimes people are working more informally without regularly scheduled meetings. If so, we may be able to help connect you with them or help you start your own.

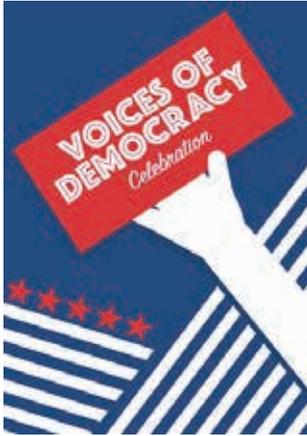
Diversity Policy

The League of Women Voters of Seattle-King County (LWVS-KC), in both its values and practices, affirms its beliefs and commitment to diversity and pluralism, which means there shall be no barriers to participation in any activity of the League on the basis of gender, gender identity and/or gender expression, race, creed, age, sexual orientation, national origin or disability.

LWVS-KC recognizes that diverse perspectives are important and necessary for responsible and representative decision-making. LWVS-KC subscribes to the belief that diversity and pluralism are fundamental to the values it upholds and that this inclusiveness enhances the organization's ability to respond more effectively to changing conditions and needs.

LWVS-KC affirms its commitment to reflecting the diversity of Americans in its membership, board, staff and programs.

King County Connects — Announcements



**Second Annual
Voices of Democracy Celebration
League of Women Voters Seattle-King
County
Thursday, May 10, 2018**

**Cocktails at 6:00 PM
Dinner and Program at 7:00 PM
The Palace Ballroom,
2100 5th Avenue, Seattle**

Join us for an evening of fine food and stimulating conversation, and the company of some of the region's most civic-minded people as we showcase the work of the League of Women Voters Seattle-King County! We're 98 years old and counting down to 2020!

Our 2018 event will feature:

- Social hour with live music, beer, wine dinner and dessert by Tom Douglas Catering
- Presentation of the 2018 Making Democracy Work Awards to individuals and organizations who help King County residents raise their voices for democracy

Our Keynote Speaker will be Keynote speaker Emily Chiang, Legal Director of the ACLU of Washington. Emily joined the ACLU-WA to oversee the legal department in 2015. A native New Yorker, Emily came to Washington via Utah, where she ran a public policy clinic focused on school-to-prison pipeline issues at the S.J. Quinney College of Law at the University of Utah. Prior to that, she had worked as a staff attorney with the ACLU's national Racial Justice Project, where she litigated and conducted advocacy to address violations of the US and state constitutions, primarily in the areas of public defense reform and the "school to prison pipeline." She has also worked at the Brennan Center for Justice and the law firm Cravath, Swaine, and Moore LLP. Emily graduated from Yale and then Harvard Law School, where she was on the law review. Emily also has a young son and an ability to make lawsuits come alive when she talks about them. "My job is to lead our legal program and support our staff attorneys in the ACLU-WA's work of protecting and advancing civil liberties across the state."

Come celebrate with the League and learn more about how we raise our voices to make democracy work.

Tickets are \$115 for members who register by April 30. You can sign up for yourself or a table. There is a link on our web page, lwvskc.org, or you can go to Eventbrite.com and search for Voice of Democracy.

Action

Letter to the Editor

NOTE: In February, League member Patricia Smith sent email below to the League Board. Because Patricia raised several issues that go to the heart of the League's work, LWVSKC President Stephanie Cirkovich requested Patricia's permission to reprint it in *The Voter*. Although the Women's March was not specifically mentioned in the January *Voter* as Patricia notes below, that edition of *The Voter* did publish a notice of the follow-up to the 2017 March, "Womxn Act on Seattle."

Since this email was sent, Patricia represented the League of Women Voters at "Be Bold Seattle: International Women's Day" at Benaroya Hall, and Stephanie and Patricia have met to discuss how the League can better position itself at the forefront of women's issues. They would like to form a special task force or committee to review the League's positions on women's issues and decide what actions can be taken at the local level to support those positions—and to see if new positions need to be developed. Patricia has graciously agreed to spearhead this effort on behalf of the League.

If you would like to participate in the Women's Issues task force, please send an email to info@seattlelwv.org with your contact information and put "Women's Issues" in the subject line. As the national League of Women Voters emphasizes in its values statement, your local League believes in the power of women to create a more perfect democracy.

Dear LWV Executive Committee and Board of Directors,

As a long time LWV member and as a political scientist, I was so disappointed to see that *The Voter* for January 2018 did not

even mention the Seattle Women's March 2018 that joined together an estimated 120,000 marchers! What a tremendous show of support for women's and related causes in Seattle and what a missed opportunity for League! I paged through *The Voter* several times, not believing that this important follow-up to the historic Women's March in 2017—that joined together women and their supporters throughout the United States and the world—was not mentioned in the publication of our local LWV, arguably one of the premier women's organizations in the United States.

More than forty years ago when I was a young League member in Seattle, LWV joined with several other Seattle women's organizations to promote women's participation in politics. It was a heady experience. In 1975 three of us from Seattle LWV, Women's Political Caucus, and the National Organization of Women wrote and published the first training manual in the United States for women running for political office—*See How She Runs: Effective Political Techniques*. Incredibly, the three organizations organized a day-long workshop for women on running for political office that attracted 500 participants. It was an auspicious start and in the following years many women in Washington State ran for political office and were elected, including Washington State's very effective Senators and Representatives, as well as candidates at all levels of government.

However, gains for women have stagnated. The United States was not able to pass the equal rights amendment, which would have given women equal rights in many areas. The number of women in Congress has plateaued, with women still holding fewer than 20 percent of the seats in the

Senate and in the House. Women continue to earn 77 cents on the dollar compared with men; women hold a very small proportion of leadership positions in corporations; women face major obstacles to employment in the important and growing technology sector; many women raising children still live at the poverty level; and health care for low-income women and families and for women's reproductive health is threatened.

Issues of equity and empowering women are for many the most important issues of the decade and perhaps of the 21st century. So, if ever there was a time for LWV to join with other organizations to support women and work for a variety of important causes, it is now. But LWVS-KC has failed to respond to this opportunity to join with women in Seattle, the state of Washington, and the United States.

It is hard for me to understand why. I'm assuming the answer relates to the fact that LWV doesn't have a precise position relating to this march, or hasn't studied the issue enough, or . . . or . . . Or are we as a group too rich, too old, too old-fashioned, too conservative, too exclusive?

But is this not an occasion for League to join with other women in solidarity as we each

support our pet projects and causes—not necessarily adopting everyone's programs but knowing that by working together we all are stronger and more effective? If League is unable to support working with other women and other groups under our current structure and policies, perhaps it is time to adapt our structure or our policies and procedures so that we can work alongside the millions of women in the United States attempting to make all our lives better.

Another disappointment for me in the January 2018 issue of *The Voter* is the fact that none of the proposed program ideas for the coming year relate to empowering women and equity. Although these are such important themes in so many fields in American society and the momentum for changes is there, League of Women Voters Seattle-King County is not on board.

How can League, and more specifically we as LWV Seattle-King County, reclaim our role as a major player in the woman's movement? It's a time of incredible ferment and opportunity. How can we move forward as politically engaged actors in this new era?

Thanks for all the work you and thanks listening to my concerns.

Patricia Smith

Getting Connected Membership News

Member in the Spotlight

By Carol Goldenberg

Men Are in League Too

Frank Gregory joined the League of Women Voters a few years ago after attending an event with his wife, League member Sue Gregory. Talking with another member, Janet Winans, about her work on the Transportation Committee Frank decided to join the League and the committee.

Frank is a man of many talents and interests. He has great joy in singing with the SeaChordsmen, a barbershop chorus. Frank volunteers with the Monroe Prison sustainability program, which focuses on reducing food and paper waste and recycling by using

flies and worms to produce castings, a compost for gardens. The sustainability program is providing an excellent opportunity for men to learn a trade that can be used on the outside when they are released.

Frank was born in West Seattle, moved to the Central area and graduated from Garfield High School. After a tour in the navy during the Vietnam era he came back to study at Western Washington University, earning a degree in business. He worked briefly at Dunn & Bradstreet and for 34 years at Boeing. After retirement he returned to school to earn an AAS degree in Urban Restoration, which led to his volunteering at Monroe. His hobbies are singing, learning to play the guitar, and gardening.

Voter Services

Volunteer Opportunities

The Voter Services Committee is gearing up for the important coming election season and has numerous and varied opportunities for those who want to be involved. Here are some of the ways you can help. If you are interested in any of these, or would like more information, please contact voterservice@seattlelwv.org.

1. Candidate forums. We already have several requests and need people to help invite candidates, draft questions, and organize the events. Work begins mid-May to July and again mid-August to October.
2. Engaging high school students around voting, civics or other democracy issues. We are in the process of writing up proposals and seeking partners for some new programs, and we are looking for members who have some time to commit to these projects.
3. Increasing voter turnout. Would you like to be able to do so from the comfort of your home? Sign up to participate in the League's election phone bank! We provide a script and phone numbers. You call registered voters around election dates and help them create a plan for getting their ballots returned by Election Day. This opportunity gives you the freedom and flexibility to connect with voters in times and places that work for you. You can also organize friends to have a party and make an impact!

Features

Parliamentary Procedure Workshop

By Dianne Ramsey

We've all attended or watched countless meetings of school boards, government legislative bodies, or business meetings. Some of you have actively participated as volunteer board members with local community organizations, and many of you have attended the annual meetings sponsored by the League. All of these and other smaller, less formal homeowner association gatherings or community council meetings, have something in common: They follow some version of parliamentary procedure.

A group of League members wanting more knowledge of the practice and benefits of parliamentary rules and procedure took part in a Parliamentary Procedure workshop. Our training was facilitated by Paul McClintock, Professional Registered Parliamentarian, CP-T, of the Point of Order Parliamentary Law Unit. The Unit holds regular meetings and public workshops in West Seattle. It's the only local study group of members of the National Association of Parliamentarians (NAP) located in the Seattle area. For more information about Mr. McClintock and the Law Unit, visit his website at www.paulmclintock.com/.

Here's summary of what we learned:

The definition of parliamentary procedure:

1. a rule that defines how a particular situation is to be handled, or a particular outcome achieved, in a legislature or deliberative body.
2. parliamentary law.

We were given a brief history of *Robert's Rules of Order*, learning that the first edition was published in 1876 and last updated in 1970 as a Newly Revised 11th Edition (RONR).

Using a practice meeting script to navigate the myriad of rules, we walked through our practice agenda and learned the proper Order of Business: That is, Minutes, Reports, Special Committee Reports, Special Orders, Unfinished Business, and New Business. Other topics covered in detail were the rights of members; the types and uses of motions; the steps in handling motions; the types of rules; techniques for making meetings more effective; correcting mistakes; rules and tips for debate; and how to give and process reports.

Rules that take precedent over RONR and impact how meetings are conducted, Federal and State laws, Articles of Incorporation, Bylaws and Special Rules of Order, were identified and briefly discussed.

As a group, we felt this training was of value for conducting meetings regardless of whether you're the chairperson or participant. When used effectively, these rules help keep agenda discussions focused on the issue being addressed and the ultimate decision to be made being reached, while encouraging full and fair participation of all members.

We briefly discussed potential next steps. If there's enough interest, we may consider forming a study group for those wanting to become Registered Parliamentarians (RP), or those who just want more familiarity with how to effectively and strategically use the rules.

Leadership article continued:

the grassroots really have anymore? Some members went so far as to suggest that units may be obsolete.

I don't think so. Though only a small percentage of our membership attends unit meetings regularly, they are among our most engaged and committed members (and I encourage all members to find themselves a unit). Many have been involved in League for decades, many have served in leadership roles, conducted studies themselves, and know the League inside and out. They hold a wealth of institutional memory without which the League would be impoverished. LWVS-KC needs to make some hard choices about which of its policies and procedures are practicable in an era in which the hunger for engagement is intense, but the lay of the land is so different: The majority of women (and men) work full-time, the competition for limited time and attention spans is intense, and a younger generation has grown up in a world that in some ways bears little resemblance to the one the core League generation knew.

The process of change and the hard choices it involves is not the Board's responsibility alone. It must be done as a team. It will involve humility, patience, goodwill, and perseverance on all sides. Older members need to be willing to listen the ideas of new members, to allow them some flexibility and creativity in trying new things. New members need to listen to experienced members to understand the principles, procedures and meticulous endeavor that has gone into making LWV the organization whose imprimatur—its sterling reputation for fairness and careful, exhaustive research—is what gives action conducted in its name a unique power. And all of us need to step up, engage, lean in.

Personally, I find this an incredibly exciting challenge. It involves reiterating and honing the principles and procedures which are

sacrosanct, as well as considering new ways to carry out our mission. I loved brainstorming with unit members about the possibilities. One idea, for example, was to develop a new form of study—a sort of mini-study—that would allow members to dive deep into a subject that interests them, but not hamper them with the two-year process of a formal study.

This is just one idea. There are more, and we want even more. At our March meeting, the Board decided that our own Transformational Journey—our spring cleaning—would be an invaluable unit discussion topic. At the Annual Meeting in May, we plan to present possibilities for questions—and perhaps program—devoted to looking inward, to examining for a moment, not the houses of government, but our own house.

The Board will do its best to visit units on an ongoing basis, but please understand that we—many of us brand new, young and very, very busy members—won't be able to get to each of the 15 units spread throughout King County every month. While nothing matches face-to-face, the internet is our friend in the area of communication. Unit members and non-unit members, please contact us with any and all feedback at any time.

BOOK REVIEW by Vicky Downs

The World Beyond Your Head: On Becoming an Individual in an Age of Distraction

By Matthew B. Crawford

Matthew Crawford faces distractions everywhere. On a flight to Chicago, he pulled down the seat-back to discover the tray top “was devoted to an advertisement for Droid, a multimedia smartphone.” At the airport “the moving handrail on the escalator was covered with an endlessly recurring message from the Lincoln Financial Group. Even one side of the hotel key card was printed with an add for Benihana, the restaurant.”

Intrusive advertising is just the tip of a “cultural iceberg.” We seem to be developing “diminished attention spans and a widespread sense of distraction.” We sense this when we talk with someone while our ears are distracted by noisy advertisements on the TV or radio. Texting while driving a car has led to many an accident.

To make matters worse, Crawford points out there are “choice architects” that distract and nudge us to do something we had not intended to do. A bakery wafts a cinnamon aroma outside to pull in customers, for example. The gambling industry uses experts at manipulating customers’ critical thinking and nudging them to pull the lever at the casino just one more time, and then again, and again.

Thankfully, the author gives us some ideas on how to control our lives and think without distraction. Sometimes it helps simply to turn off the monitor in the back of the taxi, or avoid stores, restaurants, and elevators with obtrusive background music.

Crawford also shows how a “jig” can be helpful. When a carpenter wants to cut many boards to the same length, he will make a jig. That is a device or a procedure

that guides a repeated action “to effectively force one to make the action go smoothly each time.”

A bartender “jigs” by putting out a different glass for each kind of drink ordered by the waitress, such as two martinis, one Manhattan and one ginger ale. He then starts to make the drinks, but when interrupted for a new request, he simply stops to put out the particular glasses he needs for each new drink. He can then go back to taking care of the first order without having to worry about memorizing exactly which drinks were ordered. The distinctive glasses set out on the counter act as his jig.

We can create our own jigs to help us act with purpose and help ensure our “attention is properly directed.” We can make daily lists of “must do” activities. Businesses have learned that a good jig for them is to ask employees to “opt out” of a program the employer favors rather than to “opt in.” Far fewer employees will opt out, but they all still feel they have a choice.

Crawford shows how philosophers such as Kant, Hobbes, Descartes, and others led us to the current problem of distractions that destroy our focus. This adds a scholarly touch, but I preferred reading the more pragmatic sections. They showed me why motorcycle racing, for example, necessitates acutely focusing the mind. I don’t motorcycle, but when worries have me tossing at night, I find sleep shortly after getting up and focusing for twenty minutes on a Sudoku puzzle. Focusing seems to be a powerful way to help control one’s life.

Opinions in this review are personal and do not necessarily represent those of the League.

UNIT MEETING AGENDA

- Welcome and Introductions
- Announcements/Volunteer Sign Ups
- Discussion Questions

DISCUSSION QUESTIONS

1. What King County taxes do you pay? Which ones impact you the most
2. What is your understanding of a regressive tax structure? In King County, what taxes are the most regressive?
3. What are your taxes used for? Rank the top five in terms of importance to you and your bottom five.
4. Do you agree with the current practice of providing tax levy revenue to nonprofits, which then provide the services? Should this be changed? (For example, did you know that in 2015 the Veterans and Human Services Levy money was doled out to 78 nonprofits?)
5. How does our current taxing system impact particular tax-paying citizens? The highest earners, the middle earners, lowest earners and those on a fixed income?
6. Do you think our present King County tax system is fair? If not, what changes do we need to make?

UNDERSTANDING KING COUNTY TAXES
 By Cathy O’Shea, Economics and Taxation Committee

Taxes, after all, are dues that we pay for the privileges of membership in an organized society. —Franklin D. Roosevelt

There is no such thing as a good tax. —Winston Churchill

On filing for tax returns: This is too difficult for a mathematician. It takes a philosopher. — Albert Einstein

Yes, we disagree on what taxes to pay and who should pay them, but we can all agree that taxes are complicated. Budget season is this fall and property taxes are going up. So, we want to get smart about what we pay in taxes and how are they calculated. Let’s walk through the Income part of the King County budget:

- The money the County collects
- How taxes are calculated
- How they are spent

This will provide a good background for the budget issues Dwight Dively, King County Director of Performance, Strategy and Budget, will address in the April forum.

What Does King County Do?

King County provides two types of services:

A regional government. King County provides transit, superior courts, prosecution and defense of felonies, corrections, elections, property assessment, licensing, public health, wastewater treatment, solid waste transfer and disposal, human services, regional parks, the King County International Airport (Boeing Field), and other programs for most or all of the county. King County Library System is not administered by King County.

A local government for unincorporated areas. The county provides sheriff’s

services, district courts, roads, surface water management, land use and building permitting, prosecution and defense of misdemeanors, local parks, and other services. Many cities contract with the County to provide some of these local services within their jurisdictions.

The Money the County Collects

The King County biennial budget is \$11.4 billion. This can be compared to Seattle, \$12 billion, Bellevue, \$600 million and Washington State, \$45 billion.

Here is a breakdown of the county revenues:

27%	Property and Sales Taxes are concentrated in the General Fund and funds that support transit, roads, behavioral health, and several voter-approved programs such as emergency medical services and parks.
36%	User charges for utilities (wastewater treatment, solid waste, and surface water management) and transit fares. A variety of less significant user charges support a wide range of other County functions.
17%	Federal and state funding concentrated in a few funds, notably Public Health and Behavioral Health and intergovernmental revenues for County Services.
20%	Capital revenue

How Taxes Are Calculated

The County collects two taxes, property tax and sales tax. Unlike the State or cities, counties are not authorized to impose utility or business taxes. Sales and property taxes are often referred to as regressive taxes. High wealth individuals hold a lower percentage of their wealth in property. Sales tax is not applied to many services most often purchased by high income individuals, such as lawyers, architects, financial consultants and financial transactions.

Property Tax

King County is the property tax collector for all taxing districts within the county. Although you pay your property tax to King County, the County receives only a portion of that money. You can see exactly what taxes you are paying at the King County Assessor’s web site: <http://gismaps.kingcounty.gov/parcelviewer2/>

Let’s look at a median price home in King County, around \$600,000.

The assessed value of the home increased from \$487,000 to \$601,000 from 2016 to 2018, a 23 percent increase. The taxes before Regional Sound Transit (RST) and the state school fund grew a lesser amount, by 13 percent, from \$3,222 to \$3,635.

Tax levies are defined in two ways. Some assess a certain dollar amount for every \$1000 in assessed value. This would allow the tax collections to grow with assessed value over time. Some assess just a certain dollar amount. Thus, as assessments change, the total dollar amount collected is the same, it is simply distributed differently across taxpayers.

The Regional Sound Transit (RST) tax is new in 2018, \$137. There was a 66 percent increase in the state school fund, growing taxes by \$697.

Another important piece of information is the Voter Approved percentage. This went from 44% to 53% from 2016 to 2018. Thus, voters approved the assessment of over half of our 2018 taxes via the ballot.

You may have heard that the County can only raise taxes by 1 percent per year. But the total county taxes have gone up 11 percent in the past two years. The difference is the number of voter approved levies.

Tax bill for a King County Median Price Home (located in Bellevue):

Tax	2016 Tax	2018 Tax
Assessed Value	\$487,000	\$601,000
County	\$ 721	\$ 798
School	1,529	1,684
City - Bellevue	456	617
Port	83	81
Library	232	248
EMS	138	144
Flood	63	64
Tax w/o State or RST	3,222	3,635
Sound Transit (RST)	-	137
State School Fund	1,056	1,754
Total	\$ 4,278	\$ 5,526
Voter Approved	44%	51%

County Taxes Are Assessed for Two Types of Funds: Dedicated Funds and the General Fund

In general, in King County we tend to fund government services through dedicated taxes and fees as opposed to paying one lump sum to the general fund and having the Council determine where those funds are best spent. This removes a certain amount of flexibility from government to move funds around depending upon current needs. It also deters moving funds around that are not aligned with voter’s wishes.

Dedicated funds. These make up about 85 percent of the total budget, including capital. These funds have been collected for specific purposes, either through taxes and/or user fees, and must be allocated by law toward those purposes. For example, bus fares go towards paying for transit, sewer fees for wastewater treatment, and the

voter-approved EMS property tax levy to funding Emergency Medical Services. As a result, King County’s finances are organized into about 140 different funds, each with its own revenue sources and expenditures. Because each fund has its own revenues and expenses, money cannot be diverted into funds that need money from other funds that have a surplus.

General fund. There is more flexibility in the General Fund, which is about 15% of the total budget. While this is small part of the total budget, this is where the County’s expenses exceed its revenues. This fund pays for the traditional functions of county government, such as the Sheriff’s office, and critical day-to-day services that are not supported by dedicated revenues. Almost three quarters of the general fund (73 percent) goes to support state-mandated criminal justice and public safety services. The remainder pays for other programs, such as health and human services.

State law limits property tax revenue growth to 1percent per year plus the value of new construction. Property taxes are the largest revenue source for the General Fund. While other services are funded, this restriction puts pressure on the General Fund, which is how we pay for Justice and Safety.

Sales Tax

King County residents pay an average sales tax of 9.5 percent. Sales tax is assessed on most manufactured goods, not services such as lawyers, architects, and consultants. Only about 35 percent of personal income is currently spent on items subject to the sales tax.

Changes in buying patterns also have had an effect. For decades, people have gradually shifted away from purchasing goods to purchasing services, and since most services aren’t subject to the sales tax, the productivity of the tax declines. Finally, King

County is home to an increasing number of younger workers. These individuals often have significant student loans to repay, which prevent them from spending as much money on items subject to the sales tax. They are choosing lifestyles with smaller dwelling units and rely on public transportation. Thus, they have fewer purchases of vehicles, furniture, appliances, building materials, and lawn and garden supplies, all subject to the sales tax.

Here is who gets the sales tax:

6.5%	State
1.8%	Metro Transit / Sound Transit
0.1%	Criminal justice, 31% to the county
0.1%	Mental health / substance abuse services
1.0%	Split between cities and counties. In unincorporated areas, the county gets the entire amount. In cities, the county gets 15% and the cities get 85% of the 1.0%.

How Is the Money Spent?

State law and the King County Charter impose restrictions on the uses of many revenues. For example, revenues collected from solid waste disposal charges must be used for solid waste programs and cannot be diverted to parks or public safety. The only truly flexible source of funds is the General Fund.

The graph on the next page shows the major categories of the \$11.3 billion proposed appropriations. This includes both operating and capital funds.

- Metro Transit is the single largest function, accounting for 23.4 percent of the budget.
- The Department of Community and Human Services (DCHS) are the second largest at 12.5 percent of the total. DCHS has grown substantially in recent years as a result of the behavioral health restructuring at the State, voter approval

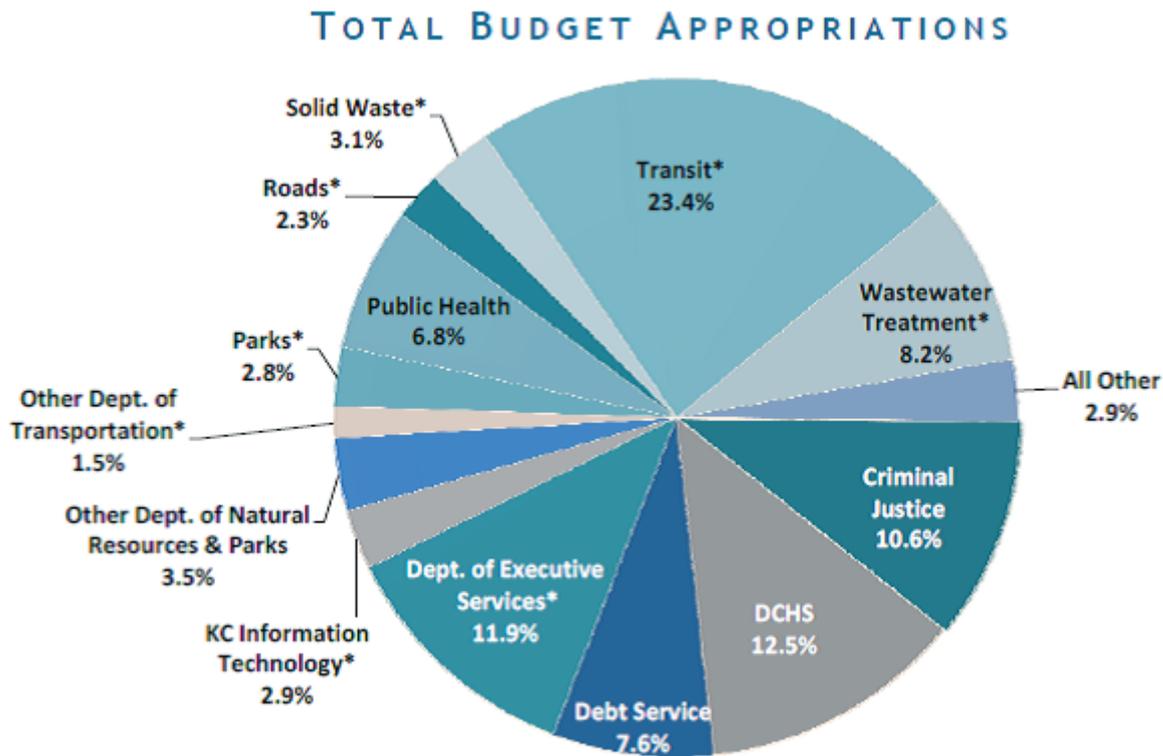


Figure 2

*Combines Capital Improvement Program budgets with Operating budgets. Approximately \$2.368 billion in capital.

- of the Best Starts for Kids program, and health care reform due to the Affordable Care Act.
- The Department of Executive Services (DES) is largely an internal service function providing finance, accounting, human resources, risk management, facilities, and similar services to other County agencies. DES also provides some direct services to residents, such as licensing and animal services. DES accounts for about 11.9 percent of the total budget.
- The overall criminal justice system accounts for 10.6 percent of the total budget. This includes the Sheriff’s Office, the Prosecuting Attorney’s Office, the Department of Adult and Juvenile Detention, the Department of Public Defense, and Superior and District Courts.
- Approximately 7.6 percent of the budget

is spent on debt service (principal and interest payments on borrowed funds). County debt is concentrated in a few functions, notably wastewater treatment, solid waste, and transit.

Budget Process

King County creates a two-year (biennial) budget and tweaks it in the year in between. Budgets are adopted in the fall of even-numbered years and are in effect for the two following calendar years. This year (2018), the County will approve the two-year budget for 2019-2020. This is on the same schedule as the city of Seattle, but not the State.

Over the summer the Executive Branch puts together the budget proposal that is presented to the Council in September. In October and November, there are public hearings and budget reviews. In late November, the Council will approve the final budget.

Conclusion

Government finances are complex. The actual tax structure, what is assessed, and how it can be spent contributes to the effectiveness of our tax dollars. The tax structure also determines who pays taxes and how much. This can lead to inequality between income groups.

It's important that citizens learn and understand the budget process to best provide input and oversight to our elected officials as the budget process ramps up for 2019-2020 budget season. We should

understand the impact of levies and other initiatives that voters approve individually and how they fit into the total tax assessment.

Notes and Sources

All numbers are based on the 2017-2018 Budget Book, to allow for consistency. Numbers for any other period are specifically defined.

See also https://www.kingcounty.gov/council/budget/budget_basics.aspx

Washington's tax system is often criticized for being too regressive but what does that mean?

Regressive taxes require the poor and middle-income to pay a larger share of their incomes in taxes than the rich. While Washington's overall (per capita) tax burden ranks 24th in the nation, that burden falls most heavily on the poorest in our state. According to the Institute on Taxation and Economic Policy (ITEP), Washington ranks as the **most regressive** tax state in the nation.

The 2015 chart below shows the percentage of income spent on taxes¹ by Washington residents. As you can see, the lower the income, the higher a percentage is spent on taxes. The top 1% pay only pay 2.4% of their income in taxes whereas the lowest 20% of income earners pay 16.8%.

Factors that contribute to this disparity are the lack of an income tax as a source of revenue, the lack of a homestead exemption in the property tax, and a heavy reliance on sales taxes.

Appendix B: ITEP's Tax Inequality Index

Rank	State	Index	Lowest 20%	Middle 60%	Top 1%	Ratio of Poorest 20% to Top 1%	Ratio of Middle 60% to Top 1%
1	Washington	-12.6%	16.8%	10.1%	2.4%	687%	412%
2	Florida	-9.5%	12.9%	8.3%	1.9%	664%	429%
3	Texas	-8.5%	12.5%	8.8%	2.9%	433%	307%
4	South Dakota	-8.4%	11.3%	7.9%	1.8%	619%	431%
5	Illinois	-8.1%	13.2%	10.9%	4.6%	289%	238%

¹Total State and Local Taxes as a Share of Family Income for Non-Elderly Taxpayers

Unit Meetings

(Unit times and locations subject to change; please verify with unit leader.)
Meetings are open to all.

Unit Leader email	Phone	Time	Location
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Monday, April 9

SOUTH SEATTLE - Marian Wolfe and Vivian Montoya

hedgwolfe@aol.com	206-763-9430	5:30 p.m.	Third Place Books - downstairs
montoyaviv@gmail.com	206-695-2620		5041 Wilson Ave. S, Seattle

Wednesday, April 11

NORTH CENTRAL SEATTLE – Jan Orlando

orlanre@aol.com	206-524-0936	12:30 p.m.	Contact unit leader for location
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NORTHEAST SEATTLE (formerly View Ridge) – Gail Winberg

winbergeng@Q.com	206-524-7801	12:45 p.m.	Brig Bldg. (6344) in Magnuson Park 7400 Sand Point Way NE, Seattle
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Directions: Go into the Park through North entrance at 74th and drive EAST toward water. At the STOP sign, turn LEFT to park in front of the Brig, or RIGHT, for more parking.

QUEEN ANNE/MAGNOLIA/BALLARD EVENING - Kathy Pugh and Marlis Worthington

ckp1966@comcast.net	503-580-1240	7:30 p.m.	Magnolia Church of Christ
marliswrt@hotmail.com	206-283-7147		3555 W McGraw St, Seattle

Thursday, April 12

MERCER ISLAND – Paneen Davidson

paneenie@gmail.com	206-466-2023	9:30 a.m.	Emmanuel Episcopal Church 4400 86th Ave SE, Mercer Island
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ISSAQUAH – Margaret Austin

margaret.austin@comcast.net	425-392-5760	10:30 a.m.	Hostess: Margaret Austin 25230 SE Mirrormont Dr, Issaquah
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SOUTHEAST KING COUNTY/ENUMCLAW - Cathy Dormaier

clcathy@skynetbb.com	360-802-6799	12:00 p.m.	Location: contact unit leader
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Monday, April 16

CAPITOL HILL/MONTLAKE –

	206-329-4848	7:15 p.m.	Hostess: Linnea Hirst 1602 E McGraw St., Seattle 206-322-3076
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Continued on next page

(Unit times and locations subject to change; please verify with unit leader.)

Unit Leader email	Phone	Time	Location
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Monday, April 16 continued

FIRST HILL – Adele Reynolds

adelereynolds@netscape.net	206-621-4867	10:30 a.m.	Horizon House, Forum & Social Room 900 University St., Seattle
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NORTH KING COUNTY – Judy Deiro/Lea Galanter

judy.deiro@gmail.com	425-774-1492	7:00 p.m.	Third Place Commons, Stadler Mtg Room 17171 Bothell Way NE, Lake Forest Pk.
leagal99@hotmail.com	425-820-9096		

Tuesday, April 17

BELLEVUE/KIRKLAND/REDMOND – Cathy O’Shea

coshea120@gmail.com	425-753-4182	12:00 p.m.	Kirkland Public Library 308 Kirkland Ave, Kirkland
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WEST SEATTLE – Ethel Williams/Pat Lane

etheljw@comcast.net	206-932-7887	1:00 p.m.	Daystar Retirement Village 2615 SW Barton, Seattle
pgblain11@gmail.com	206-932-1578		

Friday, April 20

UNIVERSITY HOUSE/WALLINGFORD – Janet Kime

kraftyjanet@comcast.net	206-588-0988	2:00 p.m.	University House, San Juan Room 4400 Stone Way N, Seattle
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Saturday, April 21

BALLARD/MAGNOLIA/QUEEN ANNE DAY – Janet Anderson

janetranderson@msn.com	206-285-2460	10:00 a.m.	Contact unit leader for location
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Board & Committee Contacts

Term	Executive Committee			
2017-19	<i>President</i>	Stephanie Cirkovich	206-329-4848	president@seattlelwv.org
2016-18	<i>1st VP - Action</i>	Pat Griffith	206-285-2452	pgseattle@q.com
2017-19	<i>2nd VP - Program</i>	Abigail Doerr	206-329-4848	abigail.doerr@gmail.com
2017-19	<i>Secretary</i>	Katie Dudley	206-329-4848	kate.c.dudley@gmail.com
2016-18	<i>Treasurer</i>	Linda Snider	206-329-4848	treasurer@seattlelwv.org
Directors				
2017-19	<i>Technology</i>	Liz Bander	206-478-7335	lizhill@outlook.com
2017-19	<i>Development</i>	Carla Chavez	206-329-4848	carla.chavez.board@gmail.com
2017-18	<i>Voter Service</i>	Barbra Chevalier	425-445-2281	barbra.n.chevalier@gmail.com
2016-18	<i>Development</i>	Kiku Hayashi	206-329-4848	kikuhayashi1@gmail.com
2017-19	<i>Committees & Units</i>	Zara Kublin	206-276-2831	zkublin@hotmail.com
2017-19	<i>Voter Service</i>	Bridget Kruszka	716-783-2407	bkruszka3@gmail.com
2017-19	<i>Membership</i>	Cathy O'Shea	425-753-4182	coshea120@gmail.com
2017-19	<i>Action</i>	Anastasia Samuelsen	206-329-4848	anastasia606@gmail.com
2017-19	<i>Outreach & Events</i>	Melissa Taylor	206-329-4848	melissataylor.lwvskc@gmail.com
2017-19	<i>Program</i>	Alyssa Weed	206-329-4848	afweed1@gmail.com

Note: All board members listed above are also members of the Education Fund Board

Education Fund Officers - same as above except Treasurer

2017-19	<i>Treasurer</i>	Christy Wood	206-707-3845	eftreasurer@seattlelwv.org
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Nominating Committee

2017-18	<i>Chair</i>	Amanda Clark	206-236-0517	amandac5@comcast.net
2017-18		Amelia Woolley	206-329-4848	woolleyamelia@gmail.com
2017-18		Judy Love	206-329-4848	judysteveL@gmail.com

Boardmembers Carla Chavez and Alyssa Weed have been appointed to the committee.

Off Board Positions

	<i>Voter Editor</i>	Amanda Clark	206-236-0517	votereditor@seattlelwv.org
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Committees

	<i>Economics & Taxation</i>	Nora Leech		nleech2002@yahoo.com
	<i>Education</i>	Joanna Cullen	206-329-8514	jfoxcullen@gmail.com
	<i>International Relations</i>	Kim Peterson	206-789-7447	
	<i>Social Justice</i>	Nikki Hurley		nhurley1009@gmail.com
	<i>Social Justice</i>	Melissa Taylor		melissataylor.lwvskc@gmail.com
	<i>Waterfront</i>	Nancy & Charles Bagley	206-282-1578	candnbagley@comcast.net

The League of Women Voters of Seattle-King County
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Seattle WA 98122

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Call the League office at (206) 329-4848 or
email info@seattlelww.org

LWV SEATTLE-KING COUNTY:

Forum: Get Smart About Taxes

Thursday, April 5

6:30 p.m. — Doors open

7:00 p.m. — Program begins

Seattle First Baptist Church
1111 Harvard Ave (at Seneca)
Seattle, WA 98122

This forum is free and open to the public.

***Do you know how local taxes will
impact your family budget?***

Dwight Dively, Director of Performance, Strategy, and Budget for King County will break down upcoming trends at the city, county, and state level and what they mean for your bottom line. We'll focus on property taxes, impacts of declining federal revenue to our region, challenges to our infrastructure and at-risk programs like public health, impacts of privatization, and impacts of our regressive tax system.