

My name is Tony Anson, a tax payer of the County. This is my public comment for the 9/21/21 BOC Regular Meeting. I am sending this email in advance, so the BOC can have time to consider it before the meeting. While I request that it be included in the official minutes of the meeting, because of its length, it does not need to be read at the meeting. After watching the September BOC Executive Meeting, I thought a brief review on a couple of topics concerning setting the tax rate for Early Childhood Services might be of value. Bottom-line, my suggested action is that the BOC set the tax rate for the Early Childhood Services at a rate sufficient to raise the annual level of funding approved by the voters AFTER deducting the excess funds not spent last year in the Early Childhood Services budget.

The first topic is the form of government we have in the US. I choose to go to an unbiased source - the US Government Printing Office. They have a popular short book titled OUR AMERICAN GOVERNMENT 2003 Edition Printed by authority of H. Con. Res. 139, 108th Congress. This book states "The Committee on House Administration is pleased to present this revised book on our United States Government. This publication continues to be a popular introductory guide for American citizens and those of other countries who seek a greater understanding of our heritage of democracy. The question-and-answer format covers a broad range of topics dealing with the legislative, executive, and judicial branches of our Government as well as the electoral process and the role of political parties." Here is the link to that book:

<https://www.govinfo.gov/content/pkg/CDOC-108hdoc94/pdf/CDOC-108hdoc94.pdf>

The very second question in the book is as follows:

2. "What form of government do we have in the United States? **The United States, under its Constitution, is a federal, representative, democratic republic, an indivisible union of 50 sovereign States.** With the exception of town meetings, a form of pure democracy, we have at the local, state, and national levels a government which is: "federal" because power is shared among these three levels; "democratic" because the people govern themselves and have the means to control the government; and "republic" because the people choose elected delegates by free and secret ballot." Therefore, the US is a Constitutional, Federal, Representative, Democratic Republic.

The second topic concerns the role of the BOC concerning budgets and votes by the people. This issue is ultimately governed by the US Constitution (which all commissioners swear an oath to support). The US Constitution (including amendments such as the Bill of Rights) reflects seven fundamental principles. These are:

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| 1. Popular sovereignty | Popular sovereignty meaning rule by the people |
| 2. Republicanism | Republicanism, meaning the right of the people to vote for representatives |
| 3. Federalism | Federalism meaning power is shared between the national and state governments |
| 4. Separation of Power | Separation of Power relating to the three separate branches of government |
| 5. Balance of Power | Balance of Power relating to the checks and balances that can be made on the other branches |
| 6. Limited government | Meaning that everyone is bound by the US Constitution |
| 7. Individual rights | Individual rights of people and their personal freedoms that are guaranteed by the Bill of Rights |

These fundamental principles have a long and detailed history, and there are many civic courses and websites devoted to these principles. A shorter version (including a **7 Principles of the Constitution for kids: Definition and Meaning of the Words**), can be found here:

<http://www.government-and-constitution.org/us-constitution/7-principles-of-the-constitution.htm>

Another source I have found particularly valuable on these principles is titled **Principles and Virtues**, which can be found here:

<https://billofrightsinstitute.org/resources/principles-and-virtues>

This source discusses the 7 Principles, but also lists some civic virtues (and vices) we should all strive to attain (and avoid), which may be very relevant to how commissioners perform their elected functions.

My opinion is that the principles of Popular Sovereignty and Limited Government would most relatively apply to the issue of the BOC and votes by the people. Popular Sovereignty applies as “*Popular sovereignty is government based on consent of the people. The government’s source of authority is the people, and its power is not legitimate if it disregards the will of the people. Government established by free choice of the people is expected to serve the people, who have sovereignty, or supreme power.*”

https://www.annenbergclassroom.org/glossary_term/popular-sovereignty/

Limited Government applies as “*Limited government means that officials cannot act arbitrarily when they make and enforce laws and enact other public decisions. Government officials cannot simply do as they please. Rather, they are guided and limited by the constitution of their country and the laws made in conformity with it as they carry out the duties of their public offices.*”

https://www.annenbergclassroom.org/glossary_term/constitutionalism/

In light of these two Principles of the Constitution, it is therefore apparent that, under the US Constitution, when the people make their will known in a legal election, elected officials can not arbitrarily ignore the results of that election (I would note that the legality of the Early Childhood Services election is not in dispute, and when it was held, how many voted, how close the count was, or whether the services are appropriate are all irrelevant at this point). The BOC can not refuse to abide by the election in raising the approved taxes for the approved services.

That being said, the actual situation is that, apparently, enough money was raised to pay back the borrowing for the 1st year’s Early Childhood Services -- and apparently enough money was raised for the requested services for part of 2021. As part of the BOC duty to budget, it **may be** appropriate for the BOC to require that the existing surplus funds be used this year, and only enough taxes be collected to meet the annual amount that would have been raised by the voter-approved millage until the next collection date. This is a judgement call - if the Health Department did not spend all of the millage money in collected in one year for Early Childhood Services, should it be added to succeeding years millage money to be spent on future year’s Early Childhood Services (the only place the millage money can be spent), OR should any money not spent in one year be used to offset a future year’s millage collection? This means a reduced tax rate may be appropriate, but only to the level necessary to raise the annual amount approved by the voters. I assume that the Health Department provided a budget for the Early Childhood Services, and only enough taxes should be collected to meet the provided budget after deducting the carry-over excess from the previous year. Any attempt to reduce taxes below the annual level of money approved by the will of the people by their vote, would be constitutionally improper.

I respectfully suggest that this discussion about setting the tax rates for the next tax period focus not on talk about “eliminating the Early Childhood Services” or whether “the BOC can ignore a vote of the people”. Instead, the discussion should focus on what tax rate is necessary to provide the voter approved funding for the next tax period, after reducing the amount required by the amount already not spent from the previous taxes already collected. While I suspect that this suggestion will not completely please anyone, I believe that it is the proper way to proceed. Thank you for the opportunity to comment.