

**HUMBOLDT COUNTY TAXPAYER'S LEAGUE**  
**GUIDING PRINCIPLES FOR EVALUATING TAX AND FEE PROPOSALS**  
(Patterned after the Kern County Taxpayers Association Guidelines)

- 1. ALL TAXES/FEEES MUST BE FAIR.** A beneficial tax distributes the burden evenly, provides services that are useful to the general public, and is levied only to pay for needed services. A bad tax splits the tax roll into high-payers and low-payers, is levied to give services to a few, and is used as an instrument of social policy.
  
- 2. ALL TAXES/FEEES MUST BE UNDERSTANDABLE.** A beneficial tax is visible, levied and spent by the jurisdiction closest to the voters, would be approved by the voters for generally desired services, and is identifiable with the service it provides. A bad tax is hidden as a fee or assessment, is levied by a remote level of government, is spent on services of least local value, would be rejected by voters, and is swept into a general fund where its use cannot be tracked.
  
- 3 ALL TAXES/FEEES MUST BE COST EFFECTIVE.** A beneficial tax pays only for the few services that can be best provided by government and supports efficient, useful governmental programs. A bad tax pays for services that could be effectively provided by the private sector and is wasted on programs of minimal value.
  
- 4. ALL TAXES//FEEES MUST BE GOOD FOR THE ECONOMY.** A beneficial tax pays for services that encourage growth of the private sector, is levied on consumption, and encourages capital formation. A bad tax discourages business development and is levied on production, savings or investment.

**HUMBOLDT COUNTY TAXPAYER'S LEAGUE**  
**GUIDING PRINCIPLES FOR EVALUATING ALL GOVERNMENT**  
**EXPENDITURES**

(Patterned after the Kern County Taxpayers Association Guidelines)

- 1. ALL EXPENDITURES MUST BE FISCALLY RESPONSIBLE.** All monies from the public treasury must be spent in a way that is legally accountable. All government agencies must be answerable for obligations it creates.
  
- 2. ALL EXPENDITURES MUST BE ECONOMICALLY SUSTAINABLE.** Economy means frugality, the prudent expenditure of money or use of resources to meet basic government obligations. Sustainable is the ability to bear, maintain or support an obligation over time.
  
- 3. ALL EXPENDITURES MUST BE SOCIETALLY EQUITABLE.** Society is a community of people having common traditions, institutions, or collective interests. Equitable expenditures are fair to all concerned, without prejudice, favor, or rigor entailing undue hardship.