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Guadagno can, by pledging that her administration will move forcefully toward dramatic changes, demonstrate she does not share Murphy's acceptance of the status quo while portraying herself as someone willing to embrace bold, innovative approaches to public policy.

#### Full-throated debate

A strategy designed to produce a full-throated debate over the most vexing issue facing the state can only benefit Guadagno by defining her as unafraid to reject conventional thinking while portraying her opponent as clinging to the "same old, same old" philosophy steadily draining the economic lifeblood from the people.

She has offered a property tax relief plan, the core of which would cap the amount of taxes paid to support local education at five percent of household income while the state would provide funding to bridge the difference.

Murphy has, for the most part, stuck to substance-free promises to fully fund the school-aid formula, restore homestead rebates, and provide incentives for municipalities to share services.

How to provide the potentially billions of dollars to fulfill his suggestions presumably will await another day.

There is no dispute that property taxes — averaging \$8,549 and growing each year — are crushing the middle class. The two per cent cap on rate increases has had minimal impact and, in a growing number of communities, average taxes long ago surpassed \$10,000.

#### Rooted in reality

Using the arbitrarily established value of a home to determine individual economic circumstance and ability to pay may have once been reasonable and equitable. It is no longer, and taxpayers are ready for — if not pleading for — a different system rooted in fairness and reality.

Income has traditionally been the basis upon which government applies its taxing power on the theory that in a progressive system the wealthy pay more than middle- and lower-income individuals and is inherently fairer.

The property-tax structure disregards that theory altogether and requires that all — regardless of income level — pay at the same rate based on the worth of their residence.

Guadagno can make the argument that extending authority to local governments to tax income or consumer sales in return for constitutionally guaranteed replacement or significant reductions in the property tax should be given serious consideration.

Such tax-shifting proposals have surfaced from time to time, but governors and legislators have always shied away from it as politically toxic. Even the more cautious approach of convening a constitutional convention to study the current tax structure and recommend changes failed to attract broad support.

A fear that any vote to tax income in particular as a part of a broader tax relief and reform package forecloses serious debate over whether property taxes should remain as the primary source of support for the more than 1,200 government entities that rely upon it.

The prevailing view seems to be a variant on the "if it ain't broke, don't fix it" solution.

If New Jersey property taxpayers were consulted, their view would overwhelmingly be "It is broke and should be fixed."

Guadagno, confronting the odds stacked against her, has nothing to lose by carrying that message to voters. Why not ask Murphy whether he favors annual property tax increases or believes the system is ultimately unsustainable?

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