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BCTA Meeting and Events Schedule – MARK YOUR CALENDARS.

Thursday - January 21, 2016. BCTA Monthly Meeting.
12:00 Noon. Doug's Take 5.

Thursday - February 18, 2016. BCTA Monthly Meeting.
12:00 Noon. Doug's Take 5

BCTA monthly meetings are held the Third Thursday of each month,
12:00 Noon, at Doug's Take 5, 3600 Riverside Drive, Allouez.

**Meetings are open to the public. BCTA Members, their guests
and other interested parties are cordially invited to attend
and participate in our open discussions.**

COST: \$9.00, Payable at meeting. Includes lunch, tax & tip.
Call Tom Sladek – 499-7701 for information or to leave message.

Articles and views appearing in the "TAX TIMES" do not necessarily represent the official position of the Brown County Taxpayers Association. We want to encourage discussion and input on current issues of taxpayer interest and invite your comments or articles suitable for future "TAX TIMEES." Please send them to the BCTA, P.O. Box 684, Green Bay, WI 54305-0684 or email BCTaxTimes@gmail.com

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www.BCTaxpayers.Org
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CORING OUT THE PUMPKIN

By David Dillenburg 2nd Vice President

I can only compare government to my pumpkin garden. The pumpkins would grow to 800 pounds if I planted the fat seeds and watered them. They would just keep growing and growing. When we elect "big government" candidates and allow them to tax and tax without any accountability, government – like the pumpkins – just keeps growing and growing. One wishes it would stop at some point – even at 800 pounds.

As a first example, the more I've studied the Common Core Standards for teaching our children, I put it in the big government pigeon hole. If big government is involved, it typically has an agenda, which is someone trying to mold us in an obtrusive way and make money the only way they know how: more taxes. A pleasant and beneficial development evolving out of the Common Core initiative is the fact that, since it was a creature of big government, it is bound to fail and is slowly but actually being dismembered one piece at a time.

A second example from the same old play book, whose pages by the way have almost been dog-eared to oblivion by the liberals, is the not-so-great Obama Care – the so-called "Affordable" Care Act. It usually takes the public too long to realize that, if big government pushes something down its collective throat, it's not good medicine. Instead, it's another agenda that will cost more and give big government more control over our lives – the central issue over which this country was founded. In this example, Obama Care costs increased 100% for a relative's coverage. For those of you in Rio Linda, that means the cost of insurance doubled. So, if you cannot afford the Obama Care cost, you simply go on a state-assisted program and - again – have the taxpayers get, what is referred to as, the "double whammy": first, you pay for the higher cost and then you get to pay a second time to help the people who could not afford the large increase. This is entirely and exclusive

due to big government getting involved in what the private sector was doing and can do more efficiently.

Examples abound all over the place. A third example is our public school tax bill. We all know that the largest part of our property tax bill is the public school portion:

State tax: \$38.08
County tax: \$1,043.20
Village tax: \$972.00
School tax: \$2,092.80
NWTC tax: \$174.40

Where can the easiest and lowest hanging fruit be found to correct some wasteful spending?

Let's go back to an old comparison, you know, between Ford and Chevy, or between Wisconsin and Minnesota or Iowa. Cost per student per year in Wisconsin is \$12,700; in Minnesota it's \$11,700; in Iowa it's \$8,700. It's the pretty gold-plated domes and huge glass windows that make the difference. I think we're right back to the pumpkin patch.

So, from where can the low-hanging fruit be easily plucked? Wisconsin's Fund 80 Program for public schools was a way for public schools to avoid spending caps. It was a reasonable measure if used as first intended, but as most all well-intended programs go, the schools implemented the accounting shell game. Then, the state conveniently forgot to require any audits to monitor the Program or impose penalties upon discovery of fraud. Voila – the big fat pumpkin!

On a positive note, if we stay involved in the governing process, we can avoid spending our children's future.

Dave D.

The BROWN COUNTY TAXPAYERS ASSOCIATION
In our 31st Year of Promoting Fiscal Responsibility in Government.

Thank You and so much more.....

I guess I've known Jim Frink over 15 years, but really learned of the huge body of work he represents after becoming BCTA President. We all have enjoyed the BCTA Tax Times and taken its publication a little for granted, but here's where the story from behind the curtains comes to light and the breadth of his contribution becomes known.

In so many ways Jim has been the heart and soul of the BCTA, in large part for his dedication to the BCTA, but most particularly the Tax Times. When you've read the Things That Make Us Wonder, the variety and breadth unmatched, the wit and droll, tongue-in-cheek commentary sprinkled about do we begin to see the dedication to the BCTA and our mission.

So now after decades of service we will see the reigns of the Tax Times gently pass on to the members of the Association who will take up his enormous contribution and continue the work we have begun and to the mission for which we must persist.

So join with me and take a moment to first, thank Jim, and next, honor his body of work by contributing to the Tax Times. With your own thoughts and ideas. Nothing would honor Jim's work more than a contribution to the newsletter with Things That Make Us Wonder. Send your writings to Brian K. Verheyden at BCTaxTimes@gmail.com and finally but not the least, take a moment to thank Jim with a short note at knirfer@GMail.com.

Thank You Jim, we would like to express our gratitude for your contribution to the BCTA.

Richard Parins

Things That Make Us Wonder.

Some groups have made issues with the taxpayer expense involved with having military personnel appearances and Air Force flyovers prior to NFL games. While we assume this is budgeted off as a recruiting and public relations expense, what really makes us wonder is why the TV networks usually use this time to sell more advertising.

They could include a statement such as "Paid for by American taxpayers." This goes for the singing of our National Anthem also.

Gun control addicts keep trying

to get their foot in the door for increasing restrictions by claiming registration laws should be tightened. While this theory sounds good, we read that millions of gun sales records already exist, but no practical method of sharing information between law enforcement agencies has been established.

Nobody wants a return to the wild west, but we wonder if all of the mass killings making the news would occur if the lunatics thought someone might shoot back at them.

Drones, referring to unmanned aircraft under remote control, have met with some success for military uses.

Now they are showing up in various sizes and configurations

designed and readily available for civilian use. Some, priced as low as a couple hundred dollars or less obviously have a limited range and capacity intended for backyard use only.

However, we have seen some advertised in the industrial strength class, and costing several thousand that can cause more mischief than spying on the neighbor's swimming pool. No doubt there are many legitimate industrial uses for this modern technology, but there are opportunities presented for causing chaos also. There have been reports of drones flying near our airports, and in the vicinity of the White House.

These things can be operated from remote locations, carry explosives, and send TV pictures back to the operator who is in full control.

When faced with an assortment of enemies who have no respect for human life or much of anything else we don't need false alarms. Maybe we should focus our attention to registering people with drones rather than handguns used by people to defend themselves.

Another situation just as ironic is the use of lasers available for public and "recreational use." In recent years lasers have found many beneficial uses in hospitals, manufacturing, and the building trades. They come in all sizes and are easily available on the internet.

Remembering when they first came out it was stated they could have a military value: such as tracking and destroying missiles and airplanes. Perhaps that time hasn't arrived yet, but there have been numerous incidents reported of powerful laser beams directed at commercial aircraft approaching our airports and distracting or blinding

DECEMBER MEETING NOTES

Representative André Jacque, who represents the Second Assembly District in the Wisconsin State Legislature, discussed a number of current legislative issues.

He supports better accountability in the Foodshare program, job seeking requirements for adults without dependent children and measures to keep Foodshare account balances from accumulating for more than a reasonable time.

He supports Tax Increment Financing (TIF) accountability improvements. TIF districts should be held to shorter lifetimes and purposes of each TIF district must be clearly defined.

Representative Jacque explained his support of Assembly Bill 528, the Wisconsin Adoption Fairness Act, a bipartisan bill. The intent of AB 528 is to reform Wisconsin adoption system by adding the option for birthparents to invoke the termination of their parental rights (TPR) without the requirement to endure a lengthy court process. This alternative is commonly used in the majority of states throughout the U.S. AB 528 does not disrupt the other requirements of the domestic adoption process in Wisconsin. It will bring more consistency to Wisconsin's adoption process instead of variability from county to county and judge to judge, while reducing unnecessary court time and costs for the completion of the adoption.

He is concerned that Planned Parenthood is charging the state significantly more than the cost of some services it provides, thereby generating revenue for services that are not reimbursed.

Representative Jacque expressed his unqualified support for Open Records, noting that transparency is a key requirement for good government.

John Gard, former Speaker of the Assembly, representing Construction Business Group (CBG), presented an accounting study indicating that the cost of asphalt produced by the Brown County asphalt plant is about \$10 per ton greater than the \$39 per ton reported by Brown County when all costs are included. CBG believes that asphalt production is more efficient done by private businesses than governmental entities.

Dave Nelson – Secretary

gun control will certainly be hot issues.

When you receive this TAX TIMES, you will already have received and possibly paid your 2016 Property Tax bills. While many of the jurisdictions indicated their assessments would be similar to previous years, you never really know until you get the bill.

Nonetheless, your municipal,

county, and school taxes account for the majority of what you pay and what you get.

Although all the attention has been focused on the coming fall elections, there will be spring elections in the jurisdictions that determine and spend your property tax dollars. When incumbents come to your door let them know if your satisfied with how things are going. Ask new candidates what they

would do that's different. Either way, thank them for their involvement,

No one has made everybody 100% happy but it's the betterment and welfare of the entire community that matters. Happy New Year.

As usual, lots of things to wonder about. **Jim Frink – BCTA**

"Things That Make Us Wonder," consists of taxpayer related thoughts that occur to us mostly from daily news events. We use reliable, published information and statistics. Some items are unimportant and probably not worth commenting about while others could easily be expanded to full length feature articles worthy of future study and action to protect our interests as taxpayers. We try to cover a wide variety of subjects in limited space and perhaps put a different spin on items from what you read in the papers or see on TV. We acknowledge that our perspective on some items in this column may be contrary to some of our readers. However, one of our purposes is to encourage debate, as we realize there are two sides to every question. Comments or suggestions are welcome for inclusion in future "TAX TIMES."

"It's not tyranny we desire; it's a just, limited, federal government."

• . . . Alexander Hamilton

We believe, as our founders did, that 'the pursuit of happiness' depends upon individual liberty; and individual liberty requires limited government.

. . . Paul Ryan

in this country.

While this may have eliminated duplicate routes, saving fuel and airspace congestion, it also has eliminated competition and the choices it offered. Despite all this, we read that more people are flying than ever, so get used to the extra charges, confined seating, and bring your own peanuts.

With the stroke of several pens while seated in the Lambeau Field Atrium, Gov. Walker signed the document authorizing the return of \$17.6 Million excess sales taxes collected to Brown County and it's various communities.

While the authority for this tax to have extended so far beyond the total amount authorized, (It wasn't supposed to last forever.), were not made clear, all of the jurisdictions involved seemed happy to accept the windfall contribution and able to put it to good use.

How much is \$17.6 Million? It took Two Hundred Million dollars of taxable retail sales to realize one million at .5%. At this rate the citizens of Brown County and our visitors were overcharged for the Lambeau Field sales tax on **\$3,520,000,000**, or three and a half billion of purchases they made.

Another example: Anybody from Brown County who purchased a vehicle costing say \$30,000 during the last few months personally contributed an extra \$150.00 which went to the \$17.6M pot in the form of the expired sales tax.

Actually it's more than that because the state keeps a portion of collections and retailers get to keep a small amount for their troubles.

Hopefully, the Presidential race will settle down to be about issues rather than personalities. We have had many great and capable

NOVEMBER MEETING NOTES

State Senator Frank Lasee spoke about some current issues. He represents the First Senate District of Wisconsin, which includes Door, Kewaunee, and parts of Brown and Manitowoc counties.

Senator Lasee noted that Brown County has 3,000 participants in the Housing Allowance Program (Section 8). Brown County was one of four counties participating in the original pilot program beginning in 1975. Now, Brown County has more participants in the program than all of the other three counties in the pilot program combined.

He stated that security for Wisconsin residents is the highest priority when considering Syrian refugees. He has called for Wisconsin to block any plan to accept Syrian refugees. *He noted with alarm that 70 percent of the "refugees" are young males of military age. The federal government seems to be oblivious to this red flag. For security, only family units should be accepted.*

Another concern reported by Senator Lasee is that the DNR has 20,000 acres of farmland.

Dave Nelson – Secretary

Election of Directors and Officers: The following Directors were elected for three-year terms:

Dave Dillenburg	Rod Goldhahn
Glen Schwalbach	Beverly VanDeurzen
Mark Tumpach	Ed Jensen

The following Officers were elected for one year terms:

President	Richard Parins
First vice president	Rod Goldhahn
Second vice president	Dave Dillenburg
Treasurer	Tom Sladek
Secretary	Dave Nelson

Presidents, who were unknown and selected by their parties at the conventions.

They weren't necessarily all Washington politicians, but governors, military men, business people and educators have all been called upon to serve. That was all before they had televised debates, daily polls showing who was in front, like a horse race or popularity contest, and billion dollar war chests a full year even before the election takes place.

At some point in time, things went out of control: Just when we

need a good leader the most. Agree?

There are a number of issues having political implications from the election. One will be ObamaCare. Should we continue trying to get it off the ground or simply bury it? ISIS and the Middle East will continue to haunt us. Raising the minimum wage to \$15.00 may sound nice to many but could likely create more problems than it would solve.

How far we let the EPA set rules effecting our environment and the economy, the National Debt, and

the pilots.

We certainly aren't advocating more government control in our lives, but a little sense of responsibility by those who manufacture, sell, and use some of these products could save us all some grief later on. We don't want to shoot the wrong person.

There is no question the Green Bay Police Dept. has its' hands full with accidents, gangs, robberies, drug investigations, and crowd control at Packer games to name a few of tasks they handle that make our city a good and safe place to live.

One item they seem to have overlooked is speed control on city streets. While most of us are able to travel safely together, there are the exceptions who have substituted drivers ed by watching and emulating NASCAR, thus creating a dangerous hazard for others.

We read the department will assign more officers to traffic control which should be an improvement. In either case, watch out and be careful.

The IRS no doubt is absolutely nobody's favorite government agency. While we all realize the need to raise revenue and want even more for our money, the IRS, Congress, ordinary citizens, and the POTUS are seldom on the same page.

The IRS code book has grown to a 70,000 page monster badly in need of an overhaul. Nobody, including the IRS and many tax preparation professionals seem to fully understand it, Efforts to simplify fit only end up in more confusion and fraud as people try to qualify themselves for tax breaks to which they feel they are entitled. Much of the problem could be from the many

tax breaks inserted by Congress through the years to help special interests.. Many of these breaks possibly no longer apply, but are still on the books as attested by the many millionaires and billionaires we have getting richer each day as a result.

While any solution will leave winners and losers, several of the current Presidential Candidates have been endorsing variations of a "Flat Tax" in their platforms.

This is not a new idea. I recall attending a seminar about 1975 featuring a Senator from Minnesota pushing for a Federal flat tax He began his presentation by holding up a piece of paper the size of postcard, and stating this is what your tax return would like with a flat tax . There was a top line for your income, a second line for your tax rate as a multiplier, and a third line for the amount you owed.

There is no way in the world to assume our government would ever Allow something as simple as that.

Nonetheless there is plenty of opportunity to purge the present monster of a tax code, restore some equality to the system, and simplify the paperwork we must all endure.

The first item to cause concern may be reporting income. While the only income many people have is from a single employer and reported on a W -2 form. However, many people also have taxable investment income, capital gains, 2 or more jobs, or a side business creating taxable income to somehow be reported.

There is talk of eliminating many deductions with a fair tax, but where do you start? It would be counter productive to eliminate charitable contributions, as many charities provide services that government would otherwise have to provide. Same with personal



medical related expenses. Should property taxes and mortgage interest be deductible? Aren't they discretionary expenses related to ones chosen lifestyle even more than their income?

One logical approach could be a second page to list your W-2's and other income items, along with an accounting of your authorized deductions. These factors would still be subject to IRS scrutiny and audit, but could be presented in a far more simpler format for the average person to understand than today's 1040 Series resembling Chinese crossword puzzles.

Believe it or not, the American theory of taxation assumes people are basically honest when filing their tax returns, but there are certain alarms which can go off when you cheat. A flat tax would be no different.

The big question could be, would a flat tax be adoptable to business tax returns? In recent years, many respected economists and business analysts have been claiming that lowering corporate tax rates to be the best way to create jobs and boost the economy. While this would likely be a separate issue,

many small businesses could probably adapt very gratefully and easily.

The real problem goes back to the second paragraph of this make us wonder item. The IRS code is an attic full of unique rules inserted through the years by Congress favoring special businesses and situations, making some people rich. No doubt they all served a worthy purpose, but that purpose has been accomplished while the rule remains.

A flat tax could very well present the opportunity to better bracket people by income, and clean up our tax code to put everyone on a level playing field. It won't happen "just like that," and likely require a qualified non-partisan committee to work with all interests represented establishing mutually beneficial and attainable goals. It might take some time.

The alternative could be to install a flat tax of some sort, and then see Congress and/or the President start restoring tax breaks that had been eliminated plus a few new ones. The result: A tax system more confusing and more burdensome than we have now.

For many years Wisconsin was always stuck somewhere among the top ten states for percentage of personal income going to combined state and local taxes.

The Wisconsin Taxpayers Alliance (WISTAX), has announced

that for 2013 we ranked 15th nationally, a substantial gain. We could possibly be ranked even higher, but WISTAX pointed out that the Census Bureau is usually two years behind with their information plus questions as to their methodology.

The bottom 10 usually consists of states like Mississippi, Tennessee, South Carolina, Louisiana, Alabama, Kentucky and Arkansas with the rest in between someplace.

Giving monetary bonuses to employees is a perk often practiced by employers to award their employees for a profitable year, or exceptional job performance.

Somehow even the government gets in on the act even though the phrase "making a profit" is not in their vocabulary nor do they actually have the money in the bank to begin with.

We read that the Dept. of Veterans Affairs, who run our Veterans Hospitals doled out \$142 million in bonuses to executives and employees last year: taxpayer money handed out despite numerous scandals including Tomah, Wisconsin. How wide of a practice this is with our government and who authorizes it are probably buried with Jimmy Hoffa, but it sounds like something in need of an investigation of what they do with our money.

We acknowledge that working in a government run hospital may

not be the most pleasant, but assume the salary, benefits, and satisfaction of helping our veterans rewarding.

Makes us wonder what kind of budget the Wounded Warriors group has and what they think of all this.

The US Postal Service reports a \$5 Billion loss for their fiscal year just ended. Before they panic and suggest a price increase for first class mail they should first try and figure why their expenses are so high in the first place. They have already raised the cost of first class postage ten times since 1999. First, anyone who must have Saturday mail delivery can rent a Post Office Box. Problem solved Congress should realize this is an outdated service costing more than it is worth.

While first class mail may be the flagship service offered by the USPS, we would doubt that overall, it actually accounts for a relatively small percentage of their daily volume, or weight. Take a look at your daily mail. Most of it is likely to be bulky advertising, magazines and newspapers, or solicitations from non-profits. These items are all handled and delivered to you at a cost about half the cost or even less than the stamp you use to mail a letter to San Francisco or your neighbor next door.

The USPS will defend their rate structure by claiming their rates are justified by volume, pre-sorting, special rates for charities plus a few others. We realize they have tried many innovations with mixed results. The trouble seems to be they have Congress as a boss, and they have a different set of priorities than making a profit, especially in an election year.

Relative to an article in the last "Tax Times," concerning the high costs involved with maintaining our

IMPORTANT NOTICE/ MEETING LOCATION CHANGE.

The BCTA has moved our monthly meetings to **Doug's Take 5 Grill** at the Four Seasons Tennis Club, 3600 Riverside Dr., South end of Allouez. Our new location has no stairs or steps, convenient parking, and a room to better accommodate speakers and conversation. There is a basic menu available, with a sandwich, cup of soup, and beverage for \$9 including tax and tip.

prisons and overall justice system.

A recent, and excellent article appearing in the Press-Gazette, disclosed that the 249 Circuit Judges in Wisconsin, who are responsible for determining punishment and penalties after a jury trial conviction in criminal cases, have a considerable amount of discretion at their disposal in determining the appropriate sentence.

While most Wisconsin laws provide for imprisonment, fines, and/ or other penalties for violations, the actual sentence is ultimately left to the judge based on a number of factors. No doubt the past criminal record of the convicted is a primary consideration, along with the seriousness of the crime, including physical, emotional, and monetary damage to victims. The character of the accused, and what type of punishment would be proper and adequate must also be considerations.

The problem seems to be that sentences for similar crimes by similar persons varies from judge to judge, and there has been no "one size fits all" solution devised so far.

Most of us look forward to the Holiday Season to enjoy the colorful lights and public displays celebrating the origins of Christmas.

The Madison based Freedom From Religion Foundation also must enjoy this time as it when they can go around making headlines by demanding certain of these public displays be removed claiming they conflict with the separation of Church and State. They do seem to agree we all have a right to have ones own opinion.

Ours could be thankfulness that their mentality doesn't go so far as chopping heads off of people who have Christian beliefs, like ISIS has been doing lately. They sound crazy

enough to do anything.

The issue of the Keystone XL Pipeline has been batted around for a number of years, ever since the development of oil deposits in the Dakotas and Canada. The rationale being it's easier to move crude to existing refineries than to build refineries near the source. There are pros and cons on both sides of the question, and probably big winners and losers financially.

It's important to do the right thing. The United States is the Worlds largest consumer of petroleum, and new discoveries at least give some security for the future. Our policy seems to be use it until it's gone and worry about the future when it gets here. At least for the present gas prices are down for consumers.

While the pipeline would have been paid by the oil companies, and hired thousands of workers, Pres. Obama, vetoed the plan as "*not being in the National interests, and the express train to climate disaster.*"

As an alternative, his administration proposes to raise the percentage of ethanol in gasoline from 10% to 15%. The major benefactor of this might be the corn industry which is already generously subsidized. It is estimated that 40% of corn grown goes to ethanol production which in turn drives up the price of the many food products based on and dependent on corn.

It takes 33-67% more energy to grow corn and produce a gallon of ethanol than is produced, and it doesn't perform well in all vehicles.

There are already dozens of pipelines built through the years, crisscrossing the country quietly,

safely, and efficiently delivering various petroleum products from producer to consumer. While a pipeline may not have been perfect, they were probably much safer and less expensive than the long trains of tank cars presently making round trips to the refineries.

There have been a number of messy derailments of these oil trains including one recently in Wisconsin.

We read that one of the leading railroads moving this oil is the BNSF largely owned by Warren Buffett. This may be a coincidence, but there could be some politics involved on both ends of the pipeline.

Recall a few years ago the price of gasoline went through the roof. Delivery surcharges were added to the price of many common items and people took fuel efficient cars seriously.

Particularly hard hit were the airlines who responded by initiating a number of expensive and annoying charges and even eliminated free soda and peanuts to compensate for higher fuel costs.

What is interesting is that fuel prices have dropped dramatically in recent months but the extra charges still remain. In fact the airlines have been making the seats narrower and closer together to squeeze more people into the same to maximize revenue.

Further complicating matters is that there has been a continuous merging of airlines during recent years. Many familiar carriers no longer exist until today there only four significant domestic airlines left

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