

The TAX TIMES

Sept-Oct
2017

Newsletter of the "BROWN COUNTY TAXPAYERS ASSOCIATION."

Volume 32, Issue 5

Back to Work

Tom Sladek BCTA Treasurer

Summer in Wisconsin is great and I hope each of you extracted from it your share of fun, adventure and satisfaction. When summer ends there is always a certain back-to-work cadence in our society, driven by the restart of schools, the harvesting of crops and the diminishing of daylight.

With summer behind, Congress will come back into session and this session will be a real test for the party in power. Nobody seriously ascribes significant achievements to this Congress thus far, as the intended top priority (Obamacare) has yet to be dealt with despite months of flailing, posturing and excuse making. By failing to get the job done on healthcare, Congress is now in the spot where it must deal with that unfinished business *plus* the other issue promoted going into the election – tax reform.

Attempts by the party in power to reform the federal tax code will be a gigantic struggle, with every constituency for each and every deduction, credit or other favorable plum marshalling all available resources to pressure Congress to retain their goodies. Those who desire a simpler tax code with fewer and lower rates, facilitated by fewer and smaller deductions, are going to face tremendous resistance. And, making it more difficult, time is short. Only four months away is an election year, when governing takes a back seat to campaigning/positioning. I can't say I envy leaders who need to assemble the votes required to deal with health care and federal tax reform over four months. But, they aren't the only ones with work to do.

You and me – we've got stuff on our platter as well. This is the time for us to make contact with our representatives in both houses of Congress. Tell them inaction is unacceptable. Tell them they need to deliver now on the promises of last November. Remind them of why you and

September Meeting

The Village Grille, Allouez

Noon, **Sept 21**, 2017

Speaker - **Jason Wied**, Attorney Menn
Law Firm, Former General Counsel
Green Bay Packers

Topics Include: PMI Contract, Stadium
District Tax, Packer Related Items

BCTA Members invited to:

AFP Foundation WI:
Insight to Action Forum

"The Power of Economic Freedom"

Wednesday, September 20, 2017
from 6:00 PM to 8:00 PM, Bellevue

You have been invited to join the Wisconsin chapter of the Americans for Prosperity Foundation for an exciting training event developed by the Grassroots Leadership Academy. This session teaches participants about the Economic Freedom Index, why it's important, and how activists can use it to measure the current economic freedom of the United States.

Contact Andrew @ 370-2235 to RSVP & for more info.

your peers chose them to govern. Let them know your expectations, and then judge them. If we stay engaged, we raise the odds that good things will happen. If we simply spectate, we likely won't enjoy the show.

Tom S.

The BROWN COUNTY TAXPAYERS ASSOCIATION
In our 32nd Year of Promoting Fiscal Responsibility in Government.

JULY MEETING NOTES

Supervisor Schadewald Explains Brown County Service Agreement

Brown County Supervisor Richard Schadewald presented a long term perspective of Brown County's service agreement with the Oneida Tribe of Indians (the Tribe). Supervisor Schadewald represents the 24th Supervisory District on the Brown County Board, which includes the western part of the Village of Howard and the northern part of the Village of Hobart. He was first elected to the County Board in 1984. He presently chairs the Brown County Board's Administration Committee, which oversees the County's service agreement with the Tribe.

Supervisor Schadewald negotiated the first service agreement with the Tribe in 2002, in which the County received an annual payment of \$500,000. He was not involved in a new agreement negotiated in 2008 for a 15 year period. The annual payments were based upon property assessments. This agreement provided for annual meetings to review and adjust the assessments used in the formula to determine the annual payment. The annual meetings have not been held and the annual payments have not increased since 2002. The present service agreement provides for three-year windows to

reopen and renegotiate the service agreement. The Tribe has been notified of the County's intent to renegotiate certain points of the agreement, including the 911 Public Safety Communications, property assessment values, and the County's not opposing the Tribe's actions to place more land in federal trust.

Supervisor Schadewald explained that his present mission is educating the other County Board members about the real issues of the County's service agreement with the Tribe. A contentious issue between the Village of Hobart and the Tribe has been the Tribe's practice of purchasing parcels of property and then petitioning to have those parcels placed in federal trust, removing them from the Village's tax base.

The long-term consequences of the Tribe placing parcels of land in federal trust are not well understood. They affect much more than the Village losing the parcels of land from its tax base. Brown County and the Pulaski and West De Pere school districts also see those properties disappear forever from their tax bases, increasing the property tax burden on all of their residents forever. The City of Green Bay has 14 percent of its land area within the Oneida Reservation, leaving it susceptible to placement in federal trust and disappearing from the City's tax base.

Dave Nelson - Secretary

Professional Engineers Group Reviews Audit of DOT

September 5, 2017

The Board of Engineer's Professional Responsibility (BEPR), an independent body of the Wisconsin Society of Professional Engineers, was prompted to conduct a review of the accusations by some state legislators and some members of the media. The accusations criticized the Wisconsin Department of Transportation after a state audit was requested and presented to the Joint Legislative Audit Committee (JLAC) by the Legislative Audit Bureau (LAB).

The audit report reviewed only the state highway program as administered by the DOT. It made a number of recommendations for the DOT and a number of considerations for the state legislature. It did not suggest any unethical behavior but some public figures suggested

such.

Since 69% of the engineers at the DOT are registered (licensed) Professional Engineers (P.E.) who are legally bound to protect public safety and welfare before their own gain, the accusations of unethical behavior needed review by BEPR. It did not matter whether the accusations were politically motivated or not.

BEPR's approach was to review the audit to see whether its findings could be a result of unethical professional behavior and to gather information from other sources who have insight into DOT processes and outcomes. If the review found the possibility of unethical behavior by any P.E.'s, a complaint would be filed with the Department of Safety and Professional Services for proper investigation.

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AUGUST MEETING NOTES

Holding Elected Officials Accountable

Nate Nelson, Wisconsin Executive Director of American Majority, spoke about holding elected officials accountable. American Majority (www.americanmajority.org) is a 501c(3) non-partisan, nonprofit organization that trains, organizes, mobilizes, and equips new grassroots conservative leaders. It believes that meaningful, lasting political change starts at the state and local levels, where most actual government decisions and spending occur. American Majority focuses on winning on the issues, and on giving candidates, campaigns, and activists the tools and technology to see the best policies adopted. Its training sessions present cutting-edge topics to empower men and women to run for office and promote liberty through political activism.

Nate gave an overview of dealing with elected officials to maintain good relationships and hold them accountable for keeping the campaign promises they made. Get to know your elected officials. Make personal connections with them. Make their self-interest work for you. Invite them to your meetings.

Look for organizations with similar interests that might become partners. Decision makers respond to groups

they are accountable to.

To lobby the legislature, make personal connections. Get to know your legislators' staff members. Good relationships with staff members can open doors and make access easier. Establish credibility through your relationships. Never lie; one lie can erase your credibility forever. Understand the choices your lawmakers face. Issues matter, but you need numbers to be effective. The facts beat money or drinks. Identify solutions, not just problems. Legislators ignore form letters. Conversely, a well-written letter, possibly handwritten, has a significant effect. Present your case in a well summarized factual way.

Think about what can be helpful for your elected official. Help lawmakers succeed and look good doing it.

Show up at office hours for positive reinforcement, not just when you have a problem. Show up at legislators' events. Volunteer to work with your legislators. Invite legislators on a tour.

Grassroots must be organized and effectively use the tools at their disposal. Melt the phone lines when necessary. Don't burn bridges by calling your legislators and screaming at them. Provide legislators with regular updates on issues that are important to you.

Dave Nelson - Secretary

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The BEPR review found no unethical behavior. In fact, it found vast improvement of the state highway program since the former secretary took over in 2011. The size of cost overruns were reduced by 75%. Lean Government Programs were initiated and involved both engineers and non-engineer staff. The cost estimating process was greatly improved. More standardized processes were being rolled out to the DOT's district offices. These initiatives are still work-in-progress but seemed based on a foundation of continuous improvement. The new secretary appears willing and able to build upon this foundation.

The audit report made some good recommendations and considerations. One of those was to include estimates of inflation in the original cost estimates and in future updates. Many of the highway projects took as long as eighteen to twenty-five years to design, get federal

funding, do environmental studies, acquire right-of-way and construct. Inflation impacts are significant but it was up to the legislatures, review committees, and the governors in the past to have required inflation estimates instead of just accepting inflation as one of the reasons given for overruns for decades. DOT was transparent by always indicating the estimates were in current dollars. The audit addressed the DOT's own performance measures and pointed out where the measures were not met. But the auditors, apparently, did not understand the pitfalls of rigidly applying performance measures to unstable, or unpredictable, processes.

The audit report was very comprehensive as to the number of processes and policies that were reviewed. But the two addressed above were the most notable.

Things That Make Us Wonder.

It is disturbing to read of discipline problems at some of our local public schools, and would like to believe it was just a problem with a few troublemakers who could and should be properly punished, but it seems much deeper than that.

Assuming this situation is not unique to Green Bay, it would be interesting to know how other districts in the state handle such disruptive behavior? Is a different mix of students to blame? Is this another side effect of “political correctness?” As a result, the Green Bay School District has prepared a 38-page booklet outlining behavior expectations and disciplinary actions if necessary.

Taxpayers fork over a good chunk of their income to all levels of education, and it hurts to have hoodlums destroying public property, disrupting classes, harassing instructors and other students: while making a mockery out of our great education system..

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There are an increasing number of large “factory farms.” in the area, able to accommodate hundreds and even thousands of cattle. This is probably good as it represents a more efficient and cost-effective way of producing meat and dairy products important to Wisconsin's economy, and the consumer. The problem is from the mountains of smelly manure created in the process, which is

soaking into ground, and contaminating the ground water for miles around—Big time!

The DNR claims this couldn't possibly have happened because they gave them a permit. Unfortunately the evidence is there and you can probably smell it miles away, Permit or not.

One concern is that contaminants wash into drainage ditches which empty into small streams going to rivers emptying into Lake Michigan, the source of drinking water for most of the area. Fortunately we can have confidence in our water dept. engineers.

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Brown County finally has their sales tax, and are proceeding on plans for spending \$93 Million for a new Expo center to replace Shopko Hall plus a few other pressing projects.. An expo center plays a vital role in attracting visitors and business to the city, and Shopko Hall and the entire complex are good examples even though they don't seem to generate sufficient funds for maintenance after overhead.

While the announced \$93 Million price seems high and little has been shown of plans so far to the public we are sure it will be impressive. Our state capitol building only cost a little over \$7 Million and included a dome when it was completed. That was in 1917 and the cost of everything has gone up since then. It's still a lot of money, sales tax or not

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Increases in local year to year spending by municipalities has usually been justified by an increase in population, and/or increases in property valuation. A recent Press-Gazette article established that outlying areas of Brown County are growing faster while communities with limited expansion space like Allouez and Green Bay are actually losing valuation. What this means for the future remains to be seen

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The Wisconsin Taxpayers Alliance points out that despite all the talk to the contrary, our national debt is still climbing, and things will likely get worse in the future. Recall that discussion of the debt became sidetracked by other matters, many of which were considered less-pressing and more trivial during the Presidential campaign debates.

The main reasons given for the increase in debt is that no matter what happens, the “Affordable Care Act” will cost far more than

Monthly Meetings @ The Village Grille

The BCTA has moved our monthly meetings to **The Village Grille** at the **corner of Hoffman and East River Drive**, Allouez. Our new location has no stairs or steps, convenient parking, and a room to better accommodate speakers and conversation. There will be three selections from which to choose lunch - each one will be priced at \$10 (including tip.) Lunch is at 12:00 noon with monthly speakers presenting.

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intended, while the cost of other entitlements also keeps rising. The Social Security fund is going broke while more people are retiring and claiming benefits.

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It seems that no matter what President Trump says or does, the media and their followers will manage to find a way to give him a negative spin with vengeance. Case in point: Obamacare. Most anyone can agree that it was enacted too quickly, favors special interests, is too expensive, created a lot of expensive overhead, and in plain English, needed work to be effective and fulfill its intention to be called the "Affordable Care Act." From the beginning, there were millions of people whom the plan did not or could not cover. Democrats have defended every word in the document, even adding more complexity.

President Trump vowed to repeal or at least modify Obamacare, which could be a reason he was elected. Unfortunately, no plan with support to replace Obamacare has been drafted, and the President has opted to allow Obamacare to "Implode."

What seemed unusual was the media, which couldn't dump enough praise on the original ACA

plan with all of its mind boggling taxes, bureaucracy, special interest payoffs, and left a few million out in the cold very quickly analyzed and rejected changes suggested by the Trump Administration because it didn't cover everybody or that some of us might have to pay more.

These were just a few of the many reasons that the original Obamacare stunk so badly.

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It is unfortunate that our Democrats and Republicans can't sit down together and discuss healthcare. The Democrats defend Obamacare because they wrote it and quickly passed it into law with very little bi-lateral discussion. Republicans dislike it for pretty much the same reasons.

Both sides seem to realize the plan has flaws, but are quick to criticize and publicize their stand. This is nothing but politics in action at its worst. What would seem ideal, would be to have equal numbers of Democratic and Republican lawmakers, plus some neutral but qualified representatives of the healthcare, insurance, banking, law and economist industries, sit down with the long list of problems which have arisen, and come up with a plan that won't make special interests rich or bankrupt the country.

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Many if not most states and local governments are having trouble financing new highways and maintaining the old. It seems that each summer we see a lot of roads and bridges, some not too old, torn up and replaced at great expense and inconvenience, simply because the concrete had deteriorated, causing us to wonder why it wasn't done better originally.

In the meantime historians have noted that roads, seawalls, and building mortar used in ancient Rome and other countries has held up after 2,000 years exposure to the elements. In other words, the secret to better concrete might lie with archeologists and scientists rather than contractors offering the lowest bid.

They have been analyzing samples and determined that volcanic ash and burnt limestone were two main ingredients widely used. While they didn't have heavy truck traffic or freezing weather and road salt to contend with, horses and chariots would probably wreck our best roads also.

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A recent news story related that farms operated by the Wisconsin prison system were teaching inmates about farming as well as well as feeding them.

This is great but certainly nothing new. Recall the Reformatory dairy farm on Webster in Allouez, which was abandoned and sold for commercial development

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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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about 40+ years ago. They also operated a farm near Oneida. While the days of farming in Al-louez were limited, they had a reputation for champion cows and giving the inmates something to be proud of.

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We are told that electric cars are the future of transportation, because they don't cause pollution. You just plug them into an outlet to recharge them, and go quietly wherever you want. There may be a downside however. It is reported a Chevy Volt will only go about 50 miles on a charge which takes several hours to deliver. Electricity isn't free. At the average cost in the country it could set you back over \$18.00 per charge.

The report goes on. If many people were to get electric cars and start recharging them daily, some of our power plants would also have to increase capacity. There are very few practical ways of generating large volumes of power that environmentalists approve of except to using natural gas, which also creates problems.

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Sooner or later, state and national politicians will get serious about tax reform, The hang-up seem to be getting someone besides their supporters to pay more, and how to pay for all the promises they made to get elected in the first place.

An ideal tax, while yet to be developed, would treat every one equally and fairly, provide the

revenue needed to provide all of the services people expect from their government. It would also encourage business to expand and people to invest and save.

A so-called "fair" tax, a flat tax, and a value added or national sales tax all have their supporters. Trouble is, nothing will ever work if all of the exceptions and special exemptions in to the present system are maintained. Deliberately causing inflation by raising taxes is dangerous politically. Unfortunately these decisions will be made by career partisan politicians. In the meantime, hang on to your wallets.

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Whenever the new expo hall is open or football season starts there will be over 4,000 hotel rooms available for visitors to Green Bay. Lodge Kohler will be an attraction by itself, and we are looking forward to the Hotel Northland's grand reopening someday if and when they get everything straightened out. The original cost to remodel was announced as \$66 million, on which the interest alone at a reasonable 5.0% could exceed \$9,000 per day and is piling up fast.

Meanwhile the Retlaw Hotel in Fond du Lac, built the same year and is similar to the Northland is being refurbished at an announced \$26 Million.

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Anyone who has visited a Civil War battlefield site has noticed all the monuments and memorials dedicated to the brave men on either side who fought and died

there. Both are generally represented, and the reason for having fought for most was not their individual attitude toward slavery and other causes of the tragic war as to what part of the country they were from.

Most of these memorials were built in the years immediately after the war sponsored by veterans groups and families in honor of loved ones, and in a unilateral spirit of co-operation and healing gradually removing the animosities remaining until more recent years between the north and south

Now, 152 years later. the age of political correctness has us removing all Confederate monuments and symbols because they are considered to be offensive to some. Really, is this correcting history or just "rubbing it in" and creating more trouble and hard feelings between various groups. Although we have had more than a few bad eggs in our past, we doubt that there ever has been a statue dedicated to Simon Legree.

Really thoughtless was the mayor of Madison ordering Confederate memorials be removed from a local cemetery where 140 confederate prisoners of war who died in union captivity were buried. Let's hope our Native American population doesn't use the same thought pattern against anything European.

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Periodically, magazines such as "Money" print an article touting

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the 10 top places to retire, or to live or get a job, etc. Usually the criteria centers on housing and living costs, recreational and cultural opportunities, weather, crime rates, etc. It is always interesting to compare their selections with what Green Bay has to offer, even though we are always overlooked.

While their picks run from cities much larger to much smaller, I believe many of us would agree that Green Bay is a nice size, and able to offer many of the amenities without a lot a lot of the hustle. Medical facilities are abundant, food and housing is reasonable, schools are above average, our economy is diversified and there is no shortage of things to do. We even have a casino, amusement park and a zoo, which not every city is able to offer. What more do you want?

While the cold weather may be a drawback, we note that more top 10 cities from northern climates are being nominated. We have a multitude of popular nearby vacation home areas and generally enjoy the year round activities available. Also, we have little fear of earthquakes, hurricanes, or floods occurring here.

One recent survey mentioned having a professional sports team as a big plus and that is one area we wouldn't even have to elaborate on.

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Why Foxconn would even consider coming to Wisconsin is a mystery in itself, but no doubt

there has been a lot of research involved. We sincerely hope that things work out as promised.

True, we have lost a good number of old established manufacturing employers in recent years for a number of reasons, and Wisconsin is always seeking new industry. Whether or not any those who left would have changed their minds and stayed if offered the tax breaks and other concessions being offered to lure Foxconn is a matter of speculation. Fortunately our unemployment rate is now below the National average and not the crisis it was just a few years ago.

We mention this because historically, whenever a large employment opportunity opens anyplace, people will flock in from far and wide to apply for jobs, whether they are qualified to work or not, with the net result being unintended problems for the employer and the area. This deal has some of the characteristics.

About 30 miles from the proposed Foxconn site, in Harvard, IL, there is a 20 year old, million and a half sqft, state of the art building built by Motorola for the production of their products. As things go with anything electronic, competitors can make your product obsolete in a hurry, and as a result, the plant was abandoned and sat idle for the past 10 years or so. The owners are desperate to find a buyer. We are sure Foxconn was aware of this and weighed the options.

Whatever happens, there are doubtless many details yet to be resolved. We are honored to be

considered, and trust all concerned will work together to make this a successful venture.

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At least football season has finally arrived to help take our minds off of the problems of the world beyond Green Bay.

As usual, lots if things to wonder about.

“Things That Make Us Wonder,” consists of mostly taxpayer related thoughts that occur to us 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 “The TAX TIMES.”

Jim Frink - BCTA

The TAX TIMES

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Meeting Location

The Village Grille, Allouez

BCTA Meeting and Events Schedule – MARK YOUR CALENDARS.

Thursday - Sept 21, 2017. BCTA Monthly Meeting.
12:00 at **The Village Grille, Allouez**
Speaker - Jason Wied Former General Counsel Green
Bay Packers, PMI Contract, Stadium District Tax,
Packer Related Items

Thursday - October 19, 2017. BCTA Monthly Meeting.
12:00 at **The Village Grille, Allouez**

BCTA monthly meetings are held the Third Thursday of each
month, 12:00 Noon, at , at The Village Grille, 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: \$10.00, Payable at meeting. Includes lunch, tax & tip.
Call Tom Sladek – 499-7701 for information or to leave message.

Sept - Oct 2017



**SUPPORT THE BCTA
New Members are
Always Welcome.
Visit our website
www.BCTaxpayers.Org
for Details.**