

## How are your 2021 Property Taxes?

Brian K Verheyden BCTA

We all get our notice at the end of year. It is too late to do anything now, do we shrug our shoulders? Do we complain, or is there something more we can do? Yes, there is much more!

Property taxes don't just magically appear, they are created by our local levels of Government. Most will have four main taxing entities on your property tax bill. The City, Village or Township you live in, Brown County, Public School District, and the Technical Colleges.

Officials go through a budget planning process that involves public input and learning sessions. Debate and changes occur along the way. Ultimately they are voted on by a board or council. It is while these decisions are being made that we can make a difference.

2021 property tax collections in Brown County totaled over \$474 Million.

As you can see, the amounts on your property tax bill add up to a serious amount of Money, a burden on all property owners.

All the but the NWTC board are elected officials. This spring many of those officials are up for election. Contact your local officials and weigh in on the amount of spending and taxation. Contact your friends and neighbors to get them to voice their concerns. A few people can be heard and make a difference. They can let our local officials know that people are paying attention.

Wisconsin's Spring Primary is Tuesday, February 15th. This is a non partisan election. The races that have multiple candidates are thinned down in the Primary. Spring Election is then Tuesday, April 5th. County Board Supervisors, City Alderperson, Village Trustees, Town Board Supervisors, and School Board Members will be on the ballot.

It is up to you to become informed and make the best decision possible.

Please get involved!

*Brian*

### 2021 Local Property Tax Dollars

City, Village, or Township	\$ 159.7 Million
Brown County	\$ 91.3 Million
Public School Districts	\$ 205.1 Million
Technical Colleges	\$ 18.3 Million
<b>2021 Total</b>	<b>\$ 474.4 Million</b>

Source:  
2020 Final Statement of Taxes [www.revenue.wi.gov/slfreportscotvc/2020sotbrown.pdf](http://www.revenue.wi.gov/slfreportscotvc/2020sotbrown.pdf)

"If freedom of speech is taken away,  
then dumb and silent we may be led,  
like sheep to the slaughter."

George Washington

**The BROWN COUNTY TAXPAYERS ASSOCIATION**  
*In our 36<sup>th</sup> Year of Promoting Fiscal Responsibility in Government.*

## JULY MEETING NOTES

Dr. John Katers, Dean of the College of Science, Engineering, and Technology (CSET) at the University of Wisconsin-Green Bay, spoke about the development of science, engineering, and technology programs at UW-Green Bay. He has been employed at UW-Green Bay since 1996, serving in a number of increasingly responsible positions until he became Dean of the College of Science, Engineering, and Technology. He earned a Ph.D. in Civil and Environmental Engineering from Marquette University.

The University of Wisconsin-Green Bay has four campuses: Green Bay, Marinette, Manitowoc, and Sheboygan. Enrollment is increasing and is approaching 10,000 students for the four campuses.

### Partners in the Stem Innovation Center

- Brown County Land and Water
- UW Extension
- Einstein Project
- UW-Green Bay
- Richard J. Resch School of Engineering
- Human Biology – Nutrition/Dietetics

The CSET group programs include:

#### Human Biology

#### Natural and Applied Sciences

- Biology
- Chemistry (ACS certification)
- Environmental Science
- Geoscience
- Physics (minor only)

- MS in Environmental Science and Policy
- MS in Applied Biotechnology (online)
- MS in Sustainable Management (online)

#### Resch School of Engineering

- Mechanical Engineering
- Electrical Engineering (Fall of 2021)
- Engineering Technology
- Electrical

- Mechanical
- Environmental
- Computer Science
- Information Assurance and Security
- Software Engineering
- Mathematics and Statistics
- MS in Cybersecurity (online)

The STEM Building, owned by Brown County on the UW-Green Bay campus, provides 15 thousand square feet of space. It cost \$63 million. The College of Science, Engineering, and Technology is a major tenant in the building.

UW-Green Bay and UW-Madison are the only campuses in the UW system showing growth in enrollment last year. The UW-Green Bay's growth was largely attributable to increasing enrollment in the science and technology programs. In fact, UW-Green Bay has had six years of increasing enrollment.

Without the Richard J. Resch School of Engineering and additional support by Mr. Resch and support from Brown County, much of this development would not have been possible. The Mechanical Engineering program's advocates were informed the program would receive zero dollars of state funding for five years. The advocates persisted with extraordinary fundraising and an agreement that students in the program would pay additional tuition to sustain the courses.

A Mechanical Engineering program will begin on the Sheboygan campus this fall.

Dean Katers reported that CSET graduates receive excellent job offers. It is not a rarity for a graduate to receive an employment offer higher than the salaries of the professors who taught him.

You can call or email John Katers, Dean of CSET. He welcomes your interest and your comments.

Telephone: 920-465-2278  
Email: [katersj@uwgb.edu](mailto:katersj@uwgb.edu)

Dave Nelson, Secretary

## SUPPORT THE BCTA

**New Members are Always  
Welcome.**

**[www.BCTAxpayers.Org](http://www.BCTAxpayers.Org)**

## Monthly Meetings @ The Village Grille

Monthly meetings are held at **The Village Grille, corner of Hoffman and East River Drive, Allouez.** The 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 \$12 (including tip.) Lunch is at 12:00 noon with monthly speakers presenting.

## AUGUST MEETING NOTES

Anthony LoCoco, Deputy Counsel of the Wisconsin Institute for Law & Liberty (WILL) in Milwaukee, gave an update on the BCTA's legal challenge to the 0.5 percent sales tax implemented by Brown County on January 1, 2018.

Directly reducing the county property tax levy is pretty clear to us. It means taking sales tax money and applying it to the property tax levies so everyone gets a little bit of relief on their property tax bills. That's not what Brown County has done. They enacted a sales tax to last six years which is forecast to raise about \$147 million. And they put all of that money into capital projects. The procedure followed by Brown County permits selected major capital projects to be funded without going through the budget process or passing a referendum for approval by the citizen who will be paying for them.

They claim that by avoiding the property tax levy increase, they reduced the property tax levy. It's sort of a creative argument. We disagree with it because it's an absence of an increase is what they're talking about, not a reduction of the property tax levy, which is what the statute requires.

Section 77.70 of the Wisconsin Statutes states that sales and use taxes may be imposed only for the purpose of directly reducing the property tax:

***the county sales and use taxes may be imposed only for the purpose of directly reducing the property tax levy and only in their entirety as provided in this subchapter.***

It's certainly not a direct reduction because it requires an intervening step, which is to fund these new spending projects with sales tax revenues, which then avoids this increase in the property taxes. We call this in our brief, this is sort of a Rube Goldberg interpretation of the law. We also made an argument that they are evading state levy limits which prevent counties

from raising their property tax levies above a certain amount each year. Would it have prevented the county from raising their sales tax or their property taxes by \$147 million?. They certainly do not have room for that. So they're not even under their own reasoning. They're not avoiding an increase that otherwise would have occurred because it couldn't happen by law. Their last-ditch argument in response to that is, well, we would have borrowed and borrowing is exempt. Paying for borrowing is exempt from levy limits.

In March, a Brown County judge issued a decision siding with Brown County. His basic point was that he agreed with the Attorney General's opinion that if a project is fundable with property taxes, it's fundable with sales tax revenue. We appealed his decision to the court of appeals two days later.

The court of appeals did not decide the case but instead certified it to the Wisconsin Supreme Court. That appears to be a recognition of the important issues that are raised in this case. The Supreme Court agreed to hear the case and it is scheduled for open argument.

The Wisconsin Supreme Court has confirmed our argument date/time as Tuesday, November 16, 2021, at 9:45 am in the Court's Capitol Hearing room. It will be the first case for that day. It will be heard in person in the hearing room. You're all free to attend. It's open to the public. It will also be broadcast online on Wisconsin Eye.

Dave Nelson, Secretary

**“Whoever would overthrow the liberty of a nation must begin by subduing the freeness of speech.”**  
**Benjamin Franklin**

# The TAX TIMES

Brown County Taxpayers Association  
P. O. Box 684  
Green Bay, WI 54305-0684

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## *Inside This Issue*

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July Meeting Notes

Aug Meeting Notes

## Meeting Location

**The Village Grille, Allouez**

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### **BCTA Meeting and Events Schedule – MARK YOUR CALENDARS.**

**Thursday - Sep 16, 2021** BCTA Monthly Meeting.  
12:00 at The Village Grille, Allouez

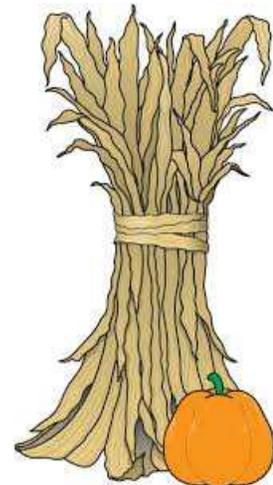
**Thursday - Oct 21, 2021** BCTA Monthly Meeting.  
12:00 at The Village Grille, Allouez

**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: \$12.00, Payable at meeting. Includes lunch, tax & tip.  
Call Tom Sladek – 499-7701 for information or to leave message.**

Sep - Oct 2021



[www.BCTAxpayers.Org](http://www.BCTAxpayers.Org)

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