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# ❖ The TAX TIMES ❖

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## **Arena/Convention Center Project.** By BCTA President **Tom Sladek**

The proposal to construct a new arena and expand the downtown conference center continues to command high attention in the press. We have been following the issue very closely, and I'm taking this opportunity to provide BCTA members with an update.

Several months ago, Green Bay Mayor Paul Jadin announced he would take the lead on this project and offered to meet with BCTA officers to answer our questions and keep us aware of developments. We have met several times. I believe the Mayor genuinely seeks to address the concerns of various groups, attempting as much as possible to build a community consensus on this matter.

### **Significant Change**

The proposal has undergone significant change, most all of it positive from a taxpayer point of view. There is no longer any discussion of general sales taxes, restaurant meal taxes or creation of new taxing authorities - all of which the BCTA strongly opposed. The funding methods now under consideration instead are focused at the industries (hotel room tax) and individuals (ticket tax and skybox leasing) who will benefit the most from these new facilities, along with other sources of private dollars, such things as naming rights and signage rental. These changes are evidence of the Mayor's willingness to address expressed concerns and bring new levels of creativity to the project.

### **Points Still Unresolved**

While acknowledging the very positive developments noted above there are still areas which, based upon my discussions with BCTA Directors, require further examination and resolution. Among these are a specific detailed review of the project's cash flow assumptions and plan for servicing the debt, such that the taxpayer-borne risks associated with the project are known and debated. Also, the degree to which the project cash flow (room tax component) is dependent upon Oneida casino operations, given uncertainties over the future of Indian gaming, must be understood. This also is a question of how much risk the taxpayer will bear. Additionally, questions over the degree of capital participation by UWGB (perceived by many to be the chief benefactor of a new arena) must be explored.

To summarize, I'd like the BCTA members to count and appreciate some very positive changes made to this project — changes made in response to our objections, changes which are very much in the taxpayer interest, changes which would not have come about without the efforts of a Mayor who is truly seeking to build a consensus. At the same time, significant questions are yet to be answered, analysis conducted and risks evaluated. There is much debate yet to occur. We intend to be involved and, as always, I ask for member viewpoints and comments such that we can best serve the taxpayers of the community.

*Tom Sladek*, President, BROWN COUNTY TAXPAYERS ASSOCIATION

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<b>The BROWN COUNTY TAXPAYERS ASSOCIATION</b>
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# Don't be Afraid to Speak Up.

Between now and the end of the year, there will be numerous open meetings conducted by all levels of local government and taxing authorities as they present their proposed budgets for the coming year or fiscal period.

These meetings are required by state law to give the taxpaying public an opportunity to review and comment on these budgets. Spending changes, either up or down, can be proposed, discussed and enacted upon at these meeting and approval of the spending budget finalized. The next step is to determine the amount of property taxes or other revenue enhancements you and I will be assessed to pay for this budget. *It is then too late to complain.*

Unfortunately it seems that in recent years many of these public meetings have turned into somewhat organized protest rallies—usually against proposed spending cuts. This seems particularly true of the school districts whom we admit may have more pressure to control spending than other taxing authorities. At times proposed cuts seem intentionally inserted as token sacrifices to distract from other issues and do not get to the core of their spending problem. Audiences at these budget hearings can consist largely of people concerned with single issues with little regard for the massive budget being presented as a whole. Often the net result is that more spending is added. Those who attend the meetings to scrutinize and question are crowded out. Following are a few observations on the budget process.

**#1** - Although public notice is required of budget hearings, at times you have to be alert to catch them. Not all of us read the legal notices in the classified section, and whether any other notice is given may be up to the taxing district authority and the discretion of the media. Having a controversial item to arouse the citizens often helps to publicize these meetings.

**#2** - We would agree that for the most part proposed budgets and thoughtfully and conservatively prepared by our elected officials have both taxpayers and proposed spending requirements in mind. However, we also suspect that sometimes items are inflated for various reasons including *anticipated* inflation, want lists and possible fear of either percentage or line budget cuts which can occur at some point in the budget approval process and which may or may not be necessary.

**#3** - Does it speak well for our elected officials that oftentimes these budget hearings are rather sparsely attended, and interpreted as a sign of approval of their performance, or is it just another sign of frustration on the part of the citizens?

**#4** - The budgets presented for review can be cumbersome,

complex, and seemingly intentionally designed to confuse and intimidate anyone not familiar with their contents. The city, county, and school district budgets can be 600+ pages long. We realize the necessity for doing this, and appreciate the long hours and consideration expanded in preparing these documents. On the other hand, there can be a lot of hiding places for expenditures which could be controversial. Advance copies of the budget are usually available for interested parties, and an abridged or condensed version may be provided covering major categories which can be very helpful.

**#5** - Although major proposed expenditures such as new buildings, departments, additional personnel, and the like may draw some protest from the public at these hearings, does anyone recall an instance where a large turnout resulted simply to question the overall size of a spending budget?

This is the time to ask questions but not to be an obstructionist. You want to know how your money is being spent, and be assured that it is being spent prudently and fiscally responsible. Questions to ask could be: Why are more people needed in various departments? Why does it cost so much for a specific proposed project? How much does insurance cost? Can better arrangements be made for employee benefits? Why is this item 10% more than last year? Does this item really belong here? Why does the overall budget exceed the growth in property valuation and inflation rates? Are employee wages, wage increases, benefits and duties consistent with those in private industry? If not, why not? What does the debt retirement consist of? Do we really need this item? Are there ways of making new capital purchases without encountering excess additional debt? Could a schedule delaying certain purchases over a period of time be implemented for example? What kind of supplies are you buying that cost so much? The list is endless. Your own expertise in handling money should be helpful.

Present proposals to build a new Brown County Jail and bonding for rather expensive additions to Preble High School and other improvements in the Green Bay School District should provide ample opportunities to ask questions.

It would seem that normally a few questions should assure you if the budget has been conscientiously prepared. It is entirely possible that suggestions and alterations to the budget would even be welcomed and incorporated. After all, that is the stated purpose of the meeting.

It is still too early to really determine the effect of recent school property tax cuts on our overall tax burden, now among the highest in the nation. However, local budgets will likely reflect any cuts in state aids and try to take advantage of any property tax reductions with new spending proposals.

It is important to attend these meetings and *“Don't be afraid to speak up.”*

Jim Frink

## Is Voter Apathy a Reason or an Excuse?

We realize that using the "TAX TIMES" to urge people to vote in the November 5, presidential election is like preaching to the choir, but it certainly is discouraging to keep reading in the media about how people have been turned off by politics in general and take such little interest in what goes on in government. Predictions of a small voter turnout in the coming election may be well founded, but there is too much at stake for the future of the country to use that as an excuse not to vote.

One observation of the conventions and campaigns to date is that the issues being discussed may make great headlines, but it is difficult for us as concerned citizens to relate to them as effects us.

In the last *TAX TIMES*, we covered an article in the Wisconsin Taxpayer regarding an informal survey listing the top concerns of Wisconsin voters which where:  
*National Deficit-17%, Health Insurance-9%, Unemployment/Wages-7%, Elderly-7%, Taxes-6%, Crime-6%, Welfare-5%, Foreign Policy-4%, Put U. S. First-4%, Government Waste-3%, Economy-3%, Education-2%, Abortion-2%, Don't Know-10%.*

Do you agree that if indeed this list in any way reflects the concerns of the voters, the people running for office and the media are addressing it from the wrong end? They are putting priority on items which do not truly concern the average taxpayer, and are possibly doing an excellent job of turning them off in the process.

Campaign reform proposals are popular and the candidates promote them, (*for their own interests*) but what we have seen so far of the coming elections on TV seem to prove just one thing - Money talks. Building an image seems to be far more important than relating to the voters and their pocketbook about what they are really concerned about. At the time this is written negative campaigning has already reached new highs (or lows), and this was just the primary. We should be more in-

terested in what a candidate truly intends to do if elected rather than nebulous attacks on his opponent, often difficult and expensive to defend or explain through the media where they originate.

It would be nice that if by November 5, the dust has settled and everyone is playing on a level field. It is discouraging to see viable candidates for office running on a platform of slandering their opponents rather than building on the performance they will provide if elected. Likewise to be making promises they will be unlikely to keep or would be impossible to pay for.

When the coming elections are history, and you have criticism for the way things are run, look back to November 5, 1996. If the candidate of your choice isn't in office, did you get out and vote and support him or her?

"The ballot is stronger than the bullet."  
**Abraham Lincoln**

"Voters don;t decide issues, they decide who will decide issues."  
**George F. Will**

"The ignorance of one voter in a democracy impairs the security of all."  
**John F. Kennedy**

"Vote for the man who promises the least - He'll be the least disappointing."  
**Bernard Baruch**

"Politics is not a game, it is an earnest

## Who Learns From Who?

The local wildlife sanctuary is a wonderful place to visit and view nature, and I am sure you have all been there many times. Thousands of wild ducks and geese who would normally spend much of their time coping with the dangers of flying north and south, and living their lives in the wilderness seem quite content in making this their year round home, begging for hand-outs of corn and scavenging in nearby fields for food. *There must be a moral to this story here someplace.*

## August Meeting Notes.

Mike Riley of taxpayers Network, Inc., presented a report on *The Ten Worst Regulations of the Federal Government*. For example, many substances in the Toxic Release Inventory are not harmful, but require burdensome and costly record keeping on the part of business just because they are listed.

Pat Collins, Brown County Supervisor and candidate for sheriff presented more thoughts on the proposed \$22.6 million Brown County jail. He explained that a new facility, similar to one in Oshkosh and housing 150 inmates in a modified dormitory with individual cells could be built for a cost of \$3-\$5 million. Plans are available from the state at no cost.

Warren Bluhm, candidate for the 90th assembly seat addressed the meeting with his priorities. He is concerned about providing property tax relief without raising other taxes, the cost of crime and that welfare reform must help people to help themselves. The current tax system is a detriment to all.

**Dave Nelson - Secre-**

## A Pot of Gold?

Based on 1995 total room sales of \$35,893,813 in the Green Bay Metro area, a gross total of \$2,153,625 \* could have been realized with a uniform room tax of 6%. This would have projected to \$2,871,505, an increase of \$717,880 had the rate been 8%.

Although these numbers do not provide for increased room sales revenues, they also do not consider what is taken out by the various communities for their general funds, tourism promotion, expo center debt, administration and the fact that some room sales revenues are exempt from payment of local taxes.

(\* Actual room tax revenues during 1995 were \$2,064,171.) Frank Bennett

Japanese kids go to school 8 hours a day, 240 days a year. American kids: 6 hours, 180 days. Half of one percent of Japanese 17-year-olds are functionally illiterate - - versus 8% of American 17-year-olds.  
**From "Managing Your Money."**

## **“Restore the Freedom and Fairness Restoration Act.”**

Our government is too big, and spends, taxes and regulates too much. This is the central crisis facing America today. Congressman Dick Armey and Sen. Richard Shelby's quote from "Why We Need the Freedom and Fairness Restoration Act."

*CONSIDER:* More Americans work for government than are employed in manufacturing; the US public sector is now larger than the entire economy of any country in the world except Japan and the United States itself: The average American family pays more in taxes than it spends on food, clothing and shelter combined; and every American works from Jan. 1 to July 10, more than half the year, to pay the cost of government taxes and regulations.

Perhaps the greatest ball and chain in America's freedom and prosperity is the income tax. After eight decades of being "reformed", our tax system is so complex, even the Internal Revenue Service can no longer give accurate advice on it. **The IRS sends out eight billion pages of forms and instructions each year.** Laid end to end these would stretch 28 times the circumference of the earth. Americans spend 5.4 billion man-hours each year calculating their taxes—more man hours than it takes to build every car, truck and van produced in the US. The tax code puts a drag on our economy worth an estimated \$232 billion a year in compliance costs. That's \$900 for every man, woman and child in the country.

*Government has become America's No 1 growth industry, and a danger to the "American Dream."* As a nation we face a fundamental choice. Should the government become ever larger as our freedom diminishes? Or should we take the dramatic action not to halt the growth of government and restore greater freedom for our citizens?

The Freedom and Fairness Restoration Act says, "Enough is enough." Its author believes ordinary Americans are better equipped to make their own financial decisions than politicians and tax lobbyists in a far off capital.

We must halt its growth, expose its true cost, and limit its influence on the lives of free Americans. We must reorder the tax and spending activities of the U. S. Public Sector.

Write your congressmen to support the *Freedom and Fairness Restoration Act*, a comprehensive plan to shrink the government and grow the economy.

*Paul W. Sylvester,*  
President of Concerned Citizens of Fond du Lac  
County  
Director, Fed. of Wis. Taxpayers Organizations, Inc.

## **Brown County Sheriff Candidates to Debate at BCTA Annual Meeting.**

Plans are now complete for the Brown County Taxpayers Associations annual meeting, which will be held Thursday, October 17, 1996, at the *DAYS INN - Downtown*. This will be a breakfast meeting at 7:30 A.M., as we have found that this is more convenient for more people to attend at this time.

The BCTA was formed in 1986, and this will be the 11th annual meeting. Along with a review of the past years activities and election of officers for the coming year, the program will feature a debate between Brown County Sheriff candidates Thomas Hinz and the incumbent, Michael Donart.

All BCTA members, spouses, guests and interested parties are cordially invited to attend. Complete details are enclosed with this issue of the "*TAX TIMES*."

### **IMPORTANT DATES TO REMEMBER**

Thursday, October 17, 1996

***BCTA Annual Meeting***

**DAYS INN - Downtown**

**7:30 - 9:00 (Breakfast meeting) - Cost \$6.00**

**Program - Debate between Thomas Hinz and Sheriff Michael Donart. Candidates for Brown County Sheriff**

Tuesday, November 5, 1996

*Presidential Election Day*

**Exercise your rights and privilege of being an American and VOTE !**

"The effort to calculate exactly what the voters want at each particular moment leaves out of account the fact that when they are troubled the thing the voters most want is to be told what they want."  
**Walter Lippmann**

"We'd all like to vote for the best man, but he's never a candidate."  
**Kim Hubbard**

"The future of the republic is in the hands of the American Voter."  
**Dwight D. Eisenhower**

"I place economy among the first important of republican virtues, and public debt as the greatest of the dangers to be feared."  
**Thomas Jefferson**

# Where are Wisconsin's Property Values Increasing the Most?

The *Wisconsin Taxpayers Alliance* reports that in 1996, the equalized value of all of the real estate in Wisconsin has exceeded \$200 billion for the first time in state history. The total of \$216.9 billion represents an increase of 7.6% statewide over 1995, and a doubling in value in just 16 years over the \$100 billion valuation in 1980.

Perhaps not surprising, the largest percentage of increases were from northern counties with developing recreational property. Business related properties also showed new strength.

Door county led the state with an 18.2% increase over 1995 while Milwaukee county was dead last with only 2.6%. All counties had an increase. Brown Counties valuation increased 9.4% to a total of \$8,917 million, and ranked 34th in the state.

The report noted that real estate values have been rising steadily for the past 10 years and at 8% or more for the past three years.

The largest valuation is in residential property with 68% of the total. This amount has grown 359% during the past 20 years. It was also noted, however, that residential property incurred the largest amount of value through appreciation rather than new construction. The following table shows the breakdown of the \$216.9 billion in equalized valuation.

<b>Residential</b>	<b>68 %</b>
<b>Commercial</b>	<b>17 %</b>
<b>Agricultural</b>	<b>7 %</b>
<b>Personal Property</b>	<b>4 %</b>
<b>Manufacturing</b>	<b>3 %</b>
<b>Miscellaneous</b>	<b>1 %</b>
<b>TOTAL</b>	<b>100 %</b>

It was indicated that about two-thirds of the increase in the valuation of residential property state-wide was due to appreciation of value rather than new construction. The increase in commercial and manufacturing valuation was mostly from new construction. The total value of agricultural land actually dropped.

We would assume that the ratio between new construction and valuation increase in existing property would vary from county to county. For example, even though there is a lot of construction in Door County, the huge 18.2% single year increase in valuation was more likely due to increased values of existing property than in new construction. Recreational property is at a premium.

*The complete report is available from the Wisconsin Taxpayers Alliance, 335 W. Wilson St., Madison 53703-3694.*

# Comparing Wisconsin's Property Value to the National Debt.

It has gotten to the point when the terms million, billion, and trillion are used, no one pays any attention to the magnitude or significance of these numbers. Politicians speak vaguely of millions for this project or billions for that, but who really listens to put them in the perspective of what the cost is to you and me, or for that matter, what could be done with that amount of money?

For example, the preceding article states that the valuation of all privately owned real estate in the state of Wisconsin would be valued at \$216.9 Billion dollars for 1996 property tax purposes. Assuming a population of 5.1 million, this would amount to about \$42,530.00 for every resident in the state. We don't know how much of our property has been paid for.

A recent newspaper article places the present national debt at \$5.2 Trillion dollars, or \$20,163 per citizen. A billion is a thousand million, and a trillion is a thousand billion. A million dollars is only a thousand thousand which would still make a person rather rich.

Assuming a U. S. Population of 250 million, every Billion dollars actual spending costs each of us about 4 bucks.

Another observation - Wisconsin's share of the National Debt is about half of the value of all the property in the state. Let's hope and pray they don't default.

"Sure it's just a billion dollars, but a few billion here and a billion there and pretty soon it begins to add up."  
**Senator Everett Dirksen**

"And so what if the tents were less than pleasant - - I think the very least we can ask of our criminals is to sacrifice a little for the taxpayers."  
**Sheriff Joe Arpaio, Phoenix, AZ**  
 (Commenting on his tent city)

## BCTA Meeting & Events Schedule

- Thursday - Oct. 17, 1996, DAYS INN - Downtown**  
**7:30 A.M. BCTA Annual Meeting. Program, Debate**  
**between Sheriff Candidates Thomas Hinz and Incumbent**  
**Michael Donart. Report on BCTA activities during past year.**  
**(Complete Details Inside)**
- Tuesday - Nov. 5, 1996 - Election Day, Get out and VOTE!**
- Thursday - Nov. 21, 1996, DAYS INN - Downtown**  
**12:00 Noon - Monthly Business Meeting**
- Thursday - Dec. 19, 1996, DAYS INN - Downtown**  
**12:00 Noon - Monthly Business Meeting**

**All members of the BCTA, their guests, and other interested persons are invited to attend and participate in our open business meetings.**

## Become a More Active Member in The BCTA.

The Brown County Taxpayers Association has been in existence since 1986, and have many accomplishments to our credit. Plan on attending our annual meeting October 17, and find out what we did during the past year, and our plans for facing the challenges of the future. We have an excellent program planned with the debate between Brown County Sheriff candidates Thomas Hinz and incumbent Michael Donart, and would like to have a large turnout for this interesting and important meeting. Complete details are enclosed.

We will be starting our 11th year with a new slate of officers and directors. If you would be interested in serving as a director or on any of our committees, please step forward.

Thank you for your support.

## The TAX TIMES

**BROWN COUNTY TAXPAYERS ASSOCIATION**  
**P. O. BOX 684**  
**GREEN BAY, WI 54305-0684**

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