
◆ The TAX TIMES ◆

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August, 1997

VISION 20/20

The County Board Chair, Ron Delain, organized a committee to develop a vision for Brown County in June of 1996. This committee included elected officials, public employees in and out of County government, and members of the business community. As a group they reviewed many of the existing plans and direction documents for Brown and other counties. On June 26, the committee issued its report.

The committee did an excellent job of defining the areas to review and have put together vision statements in five areas: Management and Governance; Systems and Technology; Consolidated Services; Customer Services; and Human Resource Development. My initial impression is that this report was a way to justify creating new County positions or a method of paying existing employees more money. However, it became apparent that the review of the planning documents enabled this group of people to focus on the specific needs of Brown County, to look at recent changes and review what to tackle next. The vision statements are all

right on as vision statements always are. The list of strategies that follow each statement however are specific and doable.

I applaud the effort and the learning's that come from the process and commend the committee for their ability to look to the future. The comments about restructuring the organization for County government is right on. More than thirty individuals reporting to the Executive are just too many. In the area of technology, conclusions for better training are standard and the conclusion for an evaluation of the existing staffing, organizational structure and compensation for the Information Services Department

seems appropriate. Nowhere did I see an audit to ensure the most recent application of technology is being applied to County business. The section on Consolidated Services list many actives now shared and also lists additional tasks to consider for consolidation. The biggest outage in the report is a missing timeline for completion of any of the items and the end result may be just another study that will sit and draw dust. I hope not.

Copies of the "**REPORT OF THE BROWN COUNTY VISION 20/20 COMMITTEE**" will be made available at our August meeting.

Frank S. Bennett, Jr.

Membership Survey Included in This "TAX TIMES."

To determine the attitudes and concerns of our membership and readers on various current issues which impact our taxes can effect the future of the community, we have enclosed our 1997 Brown County Taxpayers Association Survey. We ask that you complete and return it to us as soon as possible.

This is important to us! The tabulated results not only will be an important reflection on how our membership feels about certain issues, but also give the organization direction on prioritizing activities in the coming months.

Fold it, staple it, stamp it and put it in the mail, or use your own envelope. Additional comments are welcome. Thank you for your assistance.

The BROWN COUNTY TAXPAYERS ASSOCIATION
Promoting Fiscal Responsibility in Government

New Lottery Tax Problems?

Lottery sales - and the property tax relief it funds - have sagged. The Legislative Audit Bureau suggested the state run the lottery better or get out of the business. And several lawmakers have proposed ending the state-sponsored gaming. Now, new legal issues loom.

Last October, a Dane county judge ruled the lottery tax credit unconstitutional because it was paid only to owners of principal residences. She found it violated the state constitution's "uniformity clause."

To pass constitutional muster, Governor Thompson proposed a revised credit that would go to all property owners based, essentially, on their share of total property taxes.

Some legislators objected to sharing lottery proceeds with nonresidential taxpayers, such as businesses and out-of-state owners. So in May, the Joint Committee on Finance (JCL) returned to the current credit formula, which relieves school taxes on a specified amount of property value, and also extended benefits to all properties.

Many state and legal experts suggest, however, that the JCF proposal is unconstitutional. Property owners would receive the same dollar amount of credit, about \$80 next December. However, the percentage tax reduction would vary with property value. This would lead to a patchwork of different tax rates in a community, a violation of tax uniformity.

From the Wisconsin Taxpayers Alliance

Tax Reductions and a Balanced Budget.

It seems our Washington representatives have all been fighting with each other to see who can get the most credit for the "bi-partisan" tax reduction and balanced budget bill. The news media is making every effort to make it look straight forward and simple. Just look at the chart and see what you will save. Don't be surprised if this doesn't end up as several hundred pages of IRS bureaucratic gobbledegook by the time it is ready for you and me. Already there have been news stories of the many special "tax breaks" for certain industries, which may or may not be of benefit to all of us or the country as a whole. One recent article claims that only 1 of 10 Americans believes his or hers taxes will go down. The capital gains tax reduction sounds nice, and has been something economists have been working on for years. Its effect on the economy remains to be seen, especially with the high-riding stock market which may be waiting for a good excuse for people to start selling and taking their profits.

"If you like laws and sausages, you should never watch either one being made." . . . **Otto von Bismarck**

"What the bold print giveth, the fine print taketh away."

BCTA Meeting Scheduled for August 21.

The next meeting of the Brown County Taxpayers Association will be Thursday, August 21, 12:00 noon at the **DAYS INN Downtown**. All members and interested parties are cordially invited to attend.

The **BCTA** fiscal year begins in September, and that means a new slate of directors and officers. Our nominating committee will be seeking new directors and ask that you let us know if you are interested. We need your help.

BCTA Comments on Arena and Convention Center Proposals.

Recently the members of the Metropolitan Executives for a Convention Center and Arena (**MECCA**) made available a 50 page planning study document justifying their need for these facilities along with various architects preliminary designs and sketches for consideration. Public comments and suggestions were requested.

The position of the Brown County Taxpayers Association has been that no new or increased taxes should be imposed on the citizens or property taxpayers of Brown County to finance these projects, and this view appears to have been accepted by those promoting them. We strongly opposed the imposition of a county sales tax and the proposal to finance and build a new arena using sales tax revenues was defeated by a 2 to 1 margin in a 1994 referendum.

However, if the innkeepers of the area have no problems with adding 13% (5% states sales tax + 8% room tax) to their room charges for these projects we certainly have no objection. Additional revenues are to be paid with ticket surcharges, naming rights and other arena and convention center related sources. We have consistently maintained that a detailed financing plan including income and expenditure projections and use of profits should be made available to the public prior to proceeding, and so far this is yet to come.

As with everyone else, we are concerned that if this project become a reality, it will be successful. Even with a reasonably busy schedule of events and attendance, the present arena has cost something to county taxpayers every year of its existence. We are also concerned with possible infrastructure costs to residents of Green Bay, Ashwaubenon, Brown County or whoever in setting up these projects. This could be substantial as well as the ultimate cost of providing adequate parking which does not seem to be clearly covered in any of the planning documents or proposals. The plan for the arena eliminates the present parking lot for the Expo Center while possibly adding 10,000 people attending an event. We assume the present Veterans Memorial Arena will remain to accommodate smaller events but the entire focus so far seems to be on getting a new arena built. We believe that an enlarged downtown convention center would be a valuable asset to the area, and should be given priority integrated with the planning for the entire downtown area.

We sent the letter on the following page to Leonard and Finco Associates who were coordinating the public review of this project.

Brown County Taxpayers Association

P. O. Box 684
Green Bay, WI 54305-0684

July 2, 1997

Leonard & Finco Communications
1039 W. Mason St.
Green Bay, WI 54303

Gentlemen:

On June 24, members of our organization reviewed the Architects preliminary recommendations for the new Brown County Arena and expanded Conference Center made available at the Library.

In the past, our main objections to these projects had been the proposed county sales tax, and/or placing the cost or any part thereof on the property taxpayers or citizens of Brown County through other taxes. These objections have been largely met with the increase in room taxes, naming rights, ticket tax, etc., and we assume it is the intention of the *MECCA* group to proceed using only these sources of income. We further assume that more detailed income and expense projections, including management contract details and concession profit use will be available to the public prior to the start of construction.

A management contract that is bid and accountable to the public is necessary. A contract for all three facilities would allow for good coordination and minimize any overlap problems. Open books to the room tax commission are necessary to insure credibility with the public.

Our main purpose of reviewing the document was to determine if additional expenses of consequence would possibly be placed upon the taxpayers as a result of these projects, and as you are requesting, comments regarding the overall concept. We offer the following:

ARENA

Our first concern was with the infrastructure necessary for the arena complex. There were comments that the area to the south of the arena would require extensive landscaping, perhaps adding some parking and outdoor exhibit space. It will be necessary to bring in additional sewer and water lines and we assume the expense for these items would be part of the arena project. It should not be an additional expense to the citizens of Ashwaubenon or Green Bay.

Just what are the plans for parking? The proposal seems to avoid the subject except to say that Lambeau Field parking would continue to be used. This new structure will eliminate considerable (and convenient) parking now used for events. There is a possibility that all three structures could have separate events at the same time. It will be a rather long walk from the far reaches of the parking lot to the new arena. One concern is that perhaps the overall congestion and inconvenience would discourage attendance to events, but be very expensive to remedy.

We would anticipate that events other than *UWGB* basketball would use the new arena and hopefully this structure will live up to its promise. However, if they are to have their own private locker room as proposed, it will reinforce the notion that this structure is being promoted and built primarily for their use, and that this part of the expense should be borne by the university system or dedicated private contribution. We assume this new arena will also be used by a hockey team, and possibly a professional basketball team who would also probably want their own private dressing room. Will the sky boxes be available and used for all arena events or just season ticket holders for *UWGB* games?

Otherwise, we agree that overall, the plan would produce an attractive structure, without a lot of unnecessary frills, but perfectly adequate for its purpose.

(Continued)

CONVENTION CENTER

It seemed the issue of parking was either vague or purposely overlooked. We noted several "future parking" on the various maps and drawings, but the events that it's hoped this structure will attract will require a lot of parking space. It often is not adequate at present. More hotel capacity downtown will only complicate the problem. We appreciate there are other jurisdictions involved in this planning, but buying property, taking it off of the tax rolls and building parking ramps can be an expense for all of us.

We note ramps connecting the present hotels to the new center. However, it appears the main entrance will be right on Main St., and not really in line with much of the proposed parking. When the Main St. bridge is reopened, that will probably be a very busy place with trucks, etc. The proposed phase II will take away more parking and thoroughfare space. We believe this issue should be better explained prior to approval.

We were disturbed to note that the present Regency Conference Center space was marked "storage and utilities." Is this correct? If so, it seems a lot of money will be spent remodeling what is presently the largest banquet hall in town. It seems this would also complicate access to the new convention center from outlying parking areas. Overall, there is poor traffic flow.

We certainly agree with your statement that more quality hotel rooms are needed in the area. It does no good to attract conventions if there are not the "headquarters" type of hotels available. Hopefully if these two projects proceed as anticipated, more hotels will follow. Unfortunately, Green Bay is not located in the center of world but we seem to do quite well.

We would appreciate your comments on the issues we question, and invite you to one of our monthly meetings if interested. You can call me at 499-7866 or Jim Frink at 336-6410.

Very truly yours,

BROWN COUNTY TAXPAYERS ASSOCIATION

Frank S. Bennett, Jr.
President

We received the following reply dated July 3, 1997.

LEONARD & FINCO COMMUNICATIONS, Inc.

Dear Mr. Bennett:

Thank you for your letter and comments regarding the new arena and convention center plans. The members of the Metropolitan Executives for a Convention Center and Arena (MECCA) appreciate your taking the time to offer input to the project.

You raise many good issues in your letter. As you can understand, we at Leonard & Finco Communications are not able to answer your questions or concerns, but copies of your letter will be distributed to the MECCA leaders and the architect at their meeting next week. I knew they'll appreciate and give careful consideration to your comments and I feel certain someone will respond.

Sincerely, Charles Leonard, Leonard & Finco Communications, Inc.

We also received the following dated July 24, 1997.

Brown County Executive Nancy J. Nusbaum

Mr. Frank S. Bennett Jr., President, Brown County Taxpayers Association.

Thank you for your letter concerning MECCA's plans for a new arena and an expanded convention center. You are correct, it is still the intention of MECCA to proceed using only the room taxes, naming rights, ticket taxes, etc. to finance these projects. I can also assure you that requests for qualifications and requests for proposals on an arena management contract will be going out in the next several weeks.

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(cont.)

Your assumptions about additional sewer and water facilities are correct. They are to be paid by the Village of Ashwaubenon using the 1% of the sales tax it was allowed to keep just for this purpose. The same is true for any additional parking facilities necessary in the City of Green Bay. Green Bay is keeping one percent for that use.

Your concerns about parking have been discussed extensively by MECCA and the architect. Unfortunately no additional land is immediately available, nor is the money to purchase any if it were. MECCA and the architect are committed to immediately making parking as convenient as possible, then possibly dealing with it further in the future. MECCA shares the Taxpayers Association's concerns of keeping the costs as low as possible and removing any costs to Brown County Taxpayers.

It is our intention to make the new arena truly universal. It is not being constructed for the primary use of UWGB basketball. However, as a potential long term user of the facility, we are investigating certain amenities that will insure a long term agreement. None of this will be done to jeopardize similar arrangements with other amateur and professional teams.

In reference to your comments concerning the convention center - parking was not overlooked. As I noted earlier, the City of Green Bay was allowed to keep 1% of the room tax as revenues to construct a new parking ramp in connection with this project. If the proposal was "vague" in this matter, it is because it is not a MECCA decision as to where this ramp will be constructed. This is a prerogative of the City and its Parking Utility. I can assure you, however, that planning for such a ramp is in the preliminary stages and will proceed in a timely manner, should the expansion of the convention center go forward.

The plans you viewed are preliminary stages proposals and whether the areas marked "storage and utilities" are used for those purposes in the final plans is yet to be decided. However, let me note that with a new 40,000 square foot main hall, additional storage and utility space will be necessary. Since it would be cost prohibitive to raise the ceiling and room of the present structure to the necessary 14 feet, it seems reasonable to use some of the older, lower ceiling areas for storage and utilities. Because, as you note, the plan does complicate access to the new center from the parking areas and proposed breakout rooms, the matter is being reviewed.

I would appreciate the opportunity to appear at one of your monthly meetings to discuss these issues further. Perhaps, though, we should await the revisions and decisions I mentioned earlier. Then I could provide an update for you.

Sincerely, Nancy Nusbaum, County Executive - MECCA Chair.

We want to thank County Executive Nusbaum for her response to our concerns regarding these projects, and will certainly follow-up on her offer to appear at our future meetings. We realize that there is a lot of planning yet to be done. We do have a copy of the 50 page planning study document referred to in our letter, and if any of our members would like to review it, call Jim Frink at 336.6410.

"My experience in government is that when things are non-controversial and beautifully coordinated, there is not much going on." . . . **John F. Kennedy**

"Ere you consult your fancy, consult your purse." . . . **Benjamin Franklin**

MEMBERSHIP RENEWALS:

It is gratifying that the majority of our annual membership billings are returned promptly. As an organization, we can only be as effective as our membership allows. We particularly want to thank the many corporate members for the support. Business establishments pay property and income taxes like everyone else, but do not necessarily receive the same packages of benefits as individuals.

Next, a very special thank you to those who included extra contributions with your BCTA renewal. We have kept our dues structure the same since day one of the organization, but as a volunteer group still have expenses that must be paid. It is our policy not to publicize our membership or contributors but it is greatly appreciated.

Finally, if you have received your renewal notice and not responded, you will receive a final reminder shortly. Take a look at the Membership Survey included in this *TAX TIMES* to realize how many demands there are on available tax revenues. Does it concern

"We don't pay taxes. Only little people pay taxes."

. . . **Leona Helmsley**

"No man is above the law, and no man is below it; nor do we ask any man's permission when we require him to obey it."

"TAX TIMES" goes High-Tech!

Well, not exactly. It still involves a lot of manually re-writing articles and obtaining suitable material. However, I have finally figured how to correspond via E-mail, and welcome our readers to respond to Frink@execPC.com. Even installed an answering machine to take messages at 336-6410 if not at home or otherwise available. Always interested in letters, comments, or suggestions for improving the "TAX TIMES."

Thank you. **Jim Frink**

Appealing your property tax assessment. (It's your money)

With Green Bay in the process of completing a property value reassessment and DePere planning to start theirs in August, property owners will be rightfully concerned as to the effect on their property tax bills. State law requires that all property be assessed equally and at current value. Unfortunately this is rather difficult to achieve but cooperation between municipalities, assessors and property owners usually works out to satisfactory compromise.

By law, the assessor is to deliver the assessment roll to the clerk of each town, village or city by the first Monday of May. Unless changed, this is the amount of valuation which will appear on your property tax billing for the current year. The assessor is required to send written notice to property owners whose assessments have increased by \$300 or more over the previous year. Each municipality conducts a local board of review for the purpose of reviewing questions or disputes from property owners and determine the status of appeals. This is usually held on the second Monday of May, or within 29 days thereafter.

Prior to the date of the board of review, many municipalities hold "open book" sessions whereby you can compare the assessed valuation of your property with others in the community. The assessor will be available to answer questions. This is particularly true in the case of the entire community being reassessed. If a property owner is not satisfied after talking to the assessor, he may appeal the property valuation to the board.

In making the decision to appeal, the taxpayer should be aware that:

- The assessor's value is presumed to be correct unless proven otherwise.
- The board may change an assessment based only on evidence presented by the taxpayer or his representative.
- Evidence must be factual, not just opinion.
- A property owner who previously refused an assessor's written request to view the property is not eligible to protest the resulting assessment.



Supposedly, the assessed valuation of property is the value at which it could be sold on the open market, and all property in the taxing jurisdiction should be assessed equally. In other words, if you believe your property is assessed and taxed at a value higher than you could sell it for, you probably

have a legitimate cause for concern. Further, if in the course of a reassessment the value of your property is increased at a per-

centage greater than that of the district as a whole you should probably investigate. This is assuming that you had not made structural changes or otherwise added to the valuation of your property.

The "Open Book" session will probably provide the best opportunity for you to determine if your property is fairly assessed and you can very possibly have corrections made at that time. In the case of a general reassessment, staff members of the firm which made the reassessment should be available to answer your questions and account for their methodology. You will find that they have quite accurate descriptions of your property, along with photographs, plat location, etc. Any amenities you have added will likely be noted along with an approximate value. Neighborhood considerations effecting property value will be noted. In the case of newer subdivisions, the selling price of the last remaining lots will likely effect the value of those already sold, as will recent sales of developed property to those in the rest of the neighborhood.

This is where it is important to do your research. At this time, (open book), you will be allowed to view the assessed valuation of each plot of property in the entire district. Even that of your

next door neighbor if you are nosy. Have a few addresses in mind of property which you feel are equal in value to your own and check them out. Be specific when you meet with the assessor. It is his job to justify their findings and conclusions. Reasonable changes can often be made prior to the Board of Review.



Obviously appearing before the board requires you to have well documented facts, including perhaps a professional appraisal. If you didn't or where unable to allow the appraiser or assessor to enter your property during reassessment, be prepared to suffer the consequences.

If the board of review does not resolve a difference, the property owner can make an appeal to a Circuit Court within 90 days after final adjournment of the board of review.

Remember that you, the property owner will be the one responsible for paying property taxes, and that the amount you will be asked to pay will be dependent on the value of your property. Nobody should object to paying their fair share, but it is largely your responsibility to monitor its valuation. If you feel your taxes are too high, perhaps you should complain to those

"The inherent vice of capitalism is the unequal sharing of blessings. The inherent virtue of socialism is the equal sharing of miseries." Winston Churchill

"Nothing in find print is ever good news."

. . . . Anonymous

DID YOU EVER WONDER ?

How a private developer can propose a 280 unit, up-scale apartment complex, each with 1 or 2 bedrooms, kitchen, living room, complete bathroom facilities, outside balconies, underground parking, carpeting, cabinetry, security and the works on 29.5 acres of prime Allouez real estate for an estimated total cost of \$11 million (which would go on the tax rolls), while the county is still contemplating spending as much as \$25-28 million of taxpayer money for the first phase construction of a new county jail on a yet to be determined site.

What will be the final results of the \$368 Billion bucks that the government wants the tobacco industry to pay for all the damage done to our health. If my math is correct, this amounts to something like \$1,400 for every man, woman and child living in the U. S. A lot of worthwhile projects could be provided for that kind of money, including a big chunk of the national debt. My guess is that 10-15 years down the line we will still have smoking as a problem to deal with. There will be some surviving ex-smokers who managed to become millionaires through law suits made possible by the settlement and a lot of rich attorneys who will take advantage of anything they can. The government still subsidizes tobacco growers and will likely do so even more if demand for their product diminishes. Too bad the geniuses in Washington can't come up with a way to get their hands on the profits from illegal drugs and protect us from that scourge. Do you agree?

With all of the problems Green Bay and Brown County are having finding space and developing technology for waste disposal, how in the world do larger cities like Milwaukee, Chicago, Washington D. C., or even Madison manage to get by without the EPA shutting them down?

Contributions for this column in future "TAX TIMES" are welcome and will be appreciated.

JUNE MEETING NOTES:

Copies of a petition in support of HR-857, the Social Security Preservation Act of 1997 were distributed by Mike Riley of Taxpayers Network, Inc. It is estimated that this year alone it would trap the \$66 billion Social Security surplus and require it to be invested in negotiable Treasury bills or FDIC-insured certificates of deposit. This resolution exposes the fact that there really is no Social Security trust fund.

Brown County Sheriff Tom Hinz presented his perspective on the need for a new Brown County jail, which included convincing slides illustrating the conditions existing in the present jail facility.

Some of the points which he covered were that the present jail, built in 1965 is very short on visitation space. Huber prisoners are bunked in dayrooms and exercise areas which precludes these areas from being used for their intended purposes. There is insufficient locker space for the number of prisoners being confined, as well as inadequate space to check Huber prisoners for contraband they may attempt to smuggle in.

Cell blocks require manual entry with keys which could create many problems in an emergency. The kitchen area is very small and is required to prepare 750 meals per day. Sheriff Hinz referred to a day in April as being typical with 368 prisoners being confined. Of that number, 210 were sentenced and serving their terms, 59 were on probation hold, and 114 were confined waiting trial and possible conviction. About 10% of the jail population is sentenced for driving while intoxicated.

Sheriff Hinz believes the proposed University Ave. site could be expanded to accommodate as many as 1,000 prisoners in the future. There are now 1.6 million people incarcerated in the United States, which is an increase of 86% since 1986. Truth-in-sentencing will laws will likely have a dramatic effect on future jail populations. Including here in Brown County. Some of the things the sheriff believes

are important in the new jail are rooms for doctors and dentists to treat prisoners. This would reduce having deputies taking prisoners to medical appointments. A larger kitchen is necessary, as well as classroom space for in-site training. He would like to see more objective jail classification, whereby prisoners would be evaluated and placed in jail areas with appropriate security instead of being placed according to their crimes. He also wants to see juveniles moved space at the Brown County Mental Health Center.

JULY MEETING NOTES:

Discussion was held by directors present regarding a survey to determine the feelings of BCTA membership on current local issues, and to prioritize activities in the months to come. President Frank Bennett will prepare the survey form, and we hope to include it in the August "TAX TIMES".

Mike Riley of Taxpayers Network, Inc., distributed copies his July-August newsletter which featured articles stating that total receipts from all levels of Government now claim a total of 30.4% of Gross Domestic Product (GDP), or the value of all goods and services produced by the US economy. This is the first time this figure ever exceeded 30%, and was only 25.6% in 1943 which was the peak revenue year of World War II. It is argued that the ideal total tax rate from all levels of government would be about 23%.

Another article dealt with the proposed Federal budget as it was shaping up. Apparently tax "Simplification" as passed by previous congresses will be a thing of the past, with all of the special exemptions and modifications which are being proposed. Unfortunately, the IRS will likely play a bigger role in our lives.

Dave Nelson - Sec.

Copies of Mr. Rileys newsletter are available from **TAXPAYERS NETWORK, Inc.**
~~W62 N248 Washington Ave., Cedarburg WI~~
53012-2768. Phone or FAX (414) 375-4190.

BCTA Meeting & Events Schedule

Thursday - August 21, 1997, DAYS INN - Downtown
12:00 Noon - Monthly Business Meeting
Discussion on Brown County Vision 20/20 plan,
Membership survey, Annual Meeting Plans.

Thursday - September 18, 1997, (Tentative - details to be
announced in September "TAX TIMES")
B C T A Annual Meeting.

Cost - \$6.25 per meeting - Payable at Door. Call 469-7373 for
reservations - (Leave Message).

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

Having Trouble Getting Through to Washington?

If you are experiencing difficulty in getting phone calls through to U. S. Congressmen or Senators, try calling (800) 704-1266. This is the direct line to the U. S. Capital, and we are told that your call will be promptly forwarded.

**TAXPAYER SURVEY EN-
CLOSED. LET US
KNOW WHAT YOU
THINK!**



AUGUST, 1997

"Did you ever
notice that when
a politician
does get an idea
he usually
gets it all wrong."

... Don Marquis

The TAX TIMES

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