
◆ The TAX TIMES ◆

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WHAT ABOUT THE COUNTY BUDGET?

The budget for Brown County this year is a maintenance budget. With increases in spending and in levy and in equalized value, a net decrease in tax rate is the result. Don't let this fool anybody, the spending continues to rise. The County Budget is \$140,878,728 of spending, a 5.35% increase over the 1997 Budget. Most of the moneys come from resources other than our property taxes, and that is why we need to have the right people in the state and federal legislatures, people who can focus on reducing the spending.

The money to be collected from us in County taxes is \$47,917,620, an increase of 7.8864%. With the value of property in the county increasing by 8.1592%, a decrease in the tax rate of 0.2523% is the result. It is comforting to note that County staffing remained constant in total positions in the proposed budget.

A review of the specific departments find some interesting facts. The budget includes adding another Court Commissioner. This is a step in the right direction. We have read many times about the need to speed up the judicial process and the addition of a Court Commissioner will certainly do that. An additional shift within the jail is to be covered by correctional workers. This will leave yet one more shift to convert and the jail will than be staffed with correctional workers on all three shifts. The current recommendation will free up seven sworn officers to other areas of the Sheriff's Department. The idea is to reduce overtime, which is budgeted at \$600,000. This figure is difficult to believe with actual overtime dollars of \$889,275 in 1996 and projected to be \$790,577 for this year. With the budget to house prisoners going to \$1,000,000, lets hope the County can find a place locally to house prisoners. With a significant decrease in Information Services charges, the cost of the Sheriffs' Department funded by property taxes is \$13,277,006, a 0.34% decline.

The cost of the Medical Examiners office shows a 14.53% decline due primarily to the new morgue at St. Vincent's Hospital. The cost for this unit in last years budget was shared with St. Vincent and results in lower autopsy and lab charges.

The County is looking at an increase in the neighborhood of 15% in medical and dental costs which reflects a dramatic increase of fringe benefits. It may be time to do some comparisons with private business for the coverage and associated costs.

Overall I'm disappointed with the spending increase, yet comfortable that these increases come after significant thought and honor the priorities of the community.

BROWN COUNTY TAXPAYERS ASSOCIATION
Frank S. Bennett, Jr. - President

State Income Tax Subject of Public Hearing To Be Held In Green Bay.

The legislative committee on Income Tax Review will be holding a public hearing in Green Bay on Thursday, November 13, at 4:00 PM in room 200 of the Northern Building, 305 E. Walnut St.

According to committee chairman, Rep. Frank Lasee, the purpose of the meeting will be to gather testimony from local citizens, business owners, accountants, and other organizations regarding their concerns with the Wisconsin income tax code and suggest possible changes which could be made.

If you have any problems with the Wisconsin income tax, this will provide you with an opportunity to be heard. You can call Representative Frank Lasee's office in Madison at 888-534-0002 for further information regarding this hearing.

"I do not whine for lower taxes, I do not petition for tax breaks, I ask only for instructions than an ordinary PhD in economics can follow."
... Allan S. Blinder, PhD

BCTA Board of Directors Approved at Annual Meeting.

Accepted to the Board of Directors at the October 20, annual meeting for three year terms were Charles Brand, Mark Leistikow, Larry Mastalish, Pat Collins, and George Parker. The board elected Frank Bennett as President, Rob Miller as 2d Vice-President, Dave Nelson as Secretary and Jim Frink as Treasurer.

The BROWN COUNTY TAXPAYERS ASSOCIATION

How Bad is Our Tax Burden?

Just about every survey or article comparing tax burdens of various states place Wisconsin at or near the top being the highest taxed. Largely due to higher than average property taxes and relatively high state taxes of every kind.

A new study by the Wisconsin Taxpayers Alliance compares total local taxes levied in each county, and then dividing the total by the counties population to determine local taxes by capita. The results were quite interesting.

The study shows local taxes ranging from a low of \$596 dollars per capita in Rusk County to \$1,953 in Vilas. We assume these numbers also relate to expenditures, and are a good indication of

local, school, and county spending habits, although we acknowledge that each county has its own unique problems. Tourist oriented counties such as Door and Vilas are able to charge large portions of their property taxes to non-residents, and also take advantage of the county sales tax. Tax rates and property valuation also vary from county to county.

The following chart indicates counties imposing county sales tax, and note that many of the higher taxed counties take advantage of it. The BCTA has maintained that this is usually just a substitute for other taxes and often encourages additional and possibly unnecessary spending. We believe this study tends to confirm this.

Included in the study are the percentage of personal income per capita in each

county going to local taxes. This can be misleading due to sales taxes and property taxes paid by non-residents, and other unique economic factors in each county. The median percentage of income for local taxes is 4.5%.

Per capita income in the 72 Wisconsin counties ranges from \$26,456 in Ozaukee County to \$3,354 in Menominee, with the average being \$15,324, so obviously some can pay more than others.

How does Brown County compare? In this study, quite well, which is a compliment to our elected officials. Local taxes of \$866 per capita are about in the middle, while the percentage of income spent on local taxes is actually less than the state average. We certainly are not encouraging that more money be spent or new taxes imposed. The complete comparison is printed below.
JF

ASSEMBLY BILL 551 to Simplify Tax Preparation and Provide Capital Gains Relief.

Rep. Frank Lasee, Chairman of the Assembly Income Tax Review Committee, is promoting AB 551, a bill designed to bring the state tax code more into alignment with the federal tax code, simplify filing procedures, and provide \$5.5 million income tax relief to Wisconsin Taxpayers.

Among provisions of the bill, individuals over age 55 would be able to deduct \$250,000 gain on the sale of their principle residence rather than the present \$125,000.

You can contact Rep. Lasees office at 888-534-0002 for more information.

New Budget Allows 16 Days Sick Leave for State Employees.

It was reported that the new state budget provides for 16 days paid sick leave annually. This would be more days than most private sector employees get for vacation.

Did You Ever Wonder ?

What would happen if the City of Green Bay, rather than pouring large amounts of money into the Broadway and (other business districts) were to develop a policy of removing the parking meters and making free or low-cost parking available to people trying to patronize merchants in the area. My guess is that the harassments imposed by parking meters and driving around in the ramps looking for a place to park are the biggest reasons shopping is done in outlying areas. The loss in parking revenues could be far less than the amount being spent in rehabilitation funds, and give private interests a reason to invest in the areas. Something to think about.

VOTERS REJECT SPENDING PROJECTS IN REFERENDUMS.

On November 4, voters in Pittsburgh soundly rejected a proposal to finance new sports facilities for the Steelers and Pirates through imposition of an additional .5% sales tax. Proponents of the projects claimed they hadn't explained their plan well enough, but the voters simply said "enough is enough."

Voters in Minneapolis approved by a 70-30% margin a referendum requiring a citywide vote *before* more than \$10 million in taxpayer money can be spent on a sports project.

On October 21, 42% of the registered voters in Wausau rejected by better than a 3 to 2 margin a scheme promoted by the city to finance a \$41 Marriott hotel and 50,000 sq. ft. convention center. It was stated the financing plan was similar to that being used to build a new baseball stadium in Milwaukee. However, voters in Milwaukee and surrounding counties being asked to help finance that project did not receive an opportunity to vote and give their approval.

JF

1997 Annual Meeting Notes.

Brown County Taxpayers Association annual meeting held October 20, 1997, at the Days Inn - Downtown.

President Frank Bennett reviewed the highlights of the **BCTA's** activities for the past year and recognized the state legislators and county officials present. Representative Mark Green discussed key points of the 1997-99 state budget recently passed by the Legislature. He noted that pressure for property tax relief led to passage of Assembly Bill 1126 in February, 1994. This bill was introduced to "take all school costs off the property tax." AB 1126 passed the Assembly by a 68-31 vote, but it did not survive to become law. However, the 1995-97 state budget provided property tax relief by providing two-thirds of school costs from state aid.

Representative Green explained that the 1997-99 state budget was built on the principle that all taxes are too high. This budget cuts income tax rates. Indexing of tax rates for protection from inflation starts in 1999. This budget eliminates the marriage penalty for couples with both partners working outside the home. It also eliminates state capital gains taxes when farms and businesses are sold to family members. The working families tax cut eliminates state income taxes for couples earning less than \$18,000 per year. The budget also provides for public school choice, and \$204 million for educational technology in Wisconsin schools.

Representative Green and other state legislators present answered a number of questions about the state budget. Among other topics, they explained that 90 percent of the state budget increase goes for three items:

- * Maintaining the two-thirds support of public schools.
- * Corrections facilities.
- * The \$215 million state pension fund judgement.

Election of directors and directors of the **BCTA** for the coming year was conducted, and the meeting was adjourned. The next meeting is scheduled for Nov. 20, 12:00 noon at the Days Inn - Downtown. **David Nelson - Secretary**

Toll Free 800 Number to Call Your State Representative.

A new toll free number has been installed for calling your state representatives office. **Dial 1-888-534-00XX**

The **XX**, the district number for the representative. For example, David Hutchison represents District #1, so his number is 1-888-534-0001.

Other number for those representing Brown County are:

Frank Lasee	1-888-534-0002
Alvin Ott	1-888-534-0003
Mark Green	1-888-534-0004
Carol Kelso	1-888-534-0088
John Gard	1-888-534-0089
John Ryba	1-888-534-0090

County Treasurer to Speak at November Meeting.

Brown County treasurer Kerry Blaney will be the guest speaker at the November 20, BCTA meeting. He will describe the functions of his office and answer any questions you may have.

See back cover of the "**TAX TIMES**" for details.

"The power to tax is the power to destroy."

. . . John Marshall - 1819

"The power to tax is not the power to destroy while THIS court sits."

. . . . Oliver Wendell Holmes - 1928

BCTA Meeting & Events Schedule

**Thursday - November 20, 1997, DAYS INN - Downtown
12:00 Noon - Monthly Business Meeting.*
Speaker - Brown County Treasurer
Kerry Blaney**

**Thursday - December 18, 1997, DAYS INN - Downtown
12:00 Noon - Monthly Business Meeting.***

Cost - \$6.25 per meeting, Payable at door.

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

Call 469-7373 for information or reservations.

“When anyone gets something for nothing, someone else gets nothing for something.”

. Anonymous

“Congress should know how to levy taxes, and if it doesn't know how to collect them, then a man is a fool to pay them.”

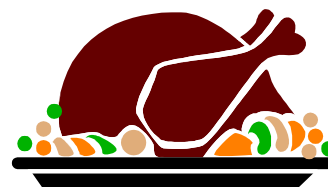
. J. P. Morgan

“There is no Democratic or Republican way of cleaning the streets.”

. Fiorello La Guardia

“Everyone is always in favor of general economy and particular expenditure.”

. Anthony Eden



Happy Thanksgiving

The TAX TIMES

Brown County Taxpayers Association

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