

---

---

# ◆ The TAX TIMES ◆

---

Volume 13, Issue 5

March, 1998

---

## ANOTHER CHANCE

In a few more weeks we will have another chance to elect local officials who are focused on spending our tax dollars in a responsible manner. In order to control taxes we need to control spending. The only way to reduce taxes is to reduce spending. Granted we need to reduce the waste and the give away programs, but basic spending control is absolutely necessary to keep taxes to a minimum. For Brown County this term, many spending issues will be discussed. The jail, the mental health center, two new libraries and a new arena are all on the plate. The City will be discussing a new convention center, a new municipal garage, several projects for the downtown area and ways to privatize portions existing of city functions. Many school districts are talking additions, renovations and new buildings in addition to property purchases to allow for future expansion. All of these are potential added tax dollars and we need to insure that the people who represent us are looking at necessary and reasonable spending. We then need to hold these people accountable for the spending they did approve.

We must ask ourselves if the present representatives are doing all they can to insure proper use of our tax dollar? Have these people made the votes that reflect our desires? Have these people responded to our requests when we made them? Are there better candidates than those now in office? The answer to these questions will dictate how we vote. **The democracy only works if we vote.** So please, vote.

## ON TUESDAY, APRIL 7 VOTE

Mayor Paul Jadin made a presentation to our group at our February meeting to discuss the purchase of the Baird Creek Parkway property. This property is part of a development that has been in the works for a long time. The Mayor stated that the final prices do not necessarily reflect the actual value of the land but that the prices were selected in an effort to save the taxpayers of Green Bay. The funds to purchase will come from three sources: part of the money coming from the environmental group; part from the DNR; and any additional funds coming from lot sales by the City of the traded parcel of land. My conclusion is we still spent too much for the property. The Mayor also stated he would like to discuss the convention center and the arena with us. We have Nancy Nusbaum, Paul Jadin, and Ted Pamperin scheduled for our next meeting to discuss the financial plans of the new arena and convention center. Hope to see many of you at the meeting.

*Frank Bennett* - President

**The BROWN COUNTY TAXPAYERS ASSOCIATION**

## PRIVATE PRISONS: A COST-EFFECTIVE SOLUTION.

By State Representative Frank Lasee

Privatization or contracting out of government services is not new. In the area of prisons, eighteen states have been doing this for years. In 1996, private institutes in these states confined more than 57,000 inmates. With over 132,000 prisoners, Texas alleviated their overcrowding in less than five years with the construction of 39 new private prisons.

Private prisons are usually constructed faster and at less cost than their government counterparts. The Wisconsin Policy Institute estimates that state taxpayers could save from \$10 to \$12.4 million per year by private construction of 5,000 prison beds. Private prisons typically save between 5% and 15% in yearly operating costs over government operated facilities. Spending for the Wisconsin Department of Corrections (DOC) for the 1997-99 biennium is 5.9% of the total general purpose revenue (GPR) or \$1,159 million dollars.

Private prisons can raise standards, expectations, and quality of operations as well as save money. A study performed by the National Institute of Justice, compared private and public operations of prisons in New Mexico. Measures of prison confinement and quality were constructed from institutional records as well as surveys of staff and inmates. In New Mexico, private facilities excelled compared to public facilities in security, safety, activities, inmates order, and conditions.

A survey of inmates at a privately run prison in Tennessee resulted in 320 responses, of which 49% were positive, 21% were ambivalent, and 30% were negative. However, prisoners who were able to compare the private management with the previous public management were overwhelmingly positive about private prisons. In addition to the above mentioned benefits, public safety for Wisconsin citizens will not be at risk with private prisons. According to Professor Charles W. Thomas of the University of Florida Criminology Dept., "Over the last fifteen years, there is no systematic evidence that suggests escapees are more prevalent in private institutions than in public institutions.

There are many examples of how competition spurs innovation. The more minds that examine a particular way of providing a service or product, the more possibilities there are for new ideas, new ways of doing things, and new suggestions. The most competitive industries in the private sector often create the most clever innovations. Computers, global internet, transportation, and telecommunications are just a few examples.

There are many examples of successful private prisons. And just like any other service or product, there have been some examples of failure as well. This is natural. When it occurs with a government monopoly in can be difficult to fix. In the

case of a private provider, there are more options. Either change vendors or return to a government run operation.

The benefits of privatization of prisons demands closer scrutiny. The legislature owes it to the taxpayers of this state. If a service can be provided faster or less expensively at the same quality or better, it should be used. I am not suggesting that we privatize all prisons or do away with the DOC. We should, I believe, have a mix of public and private prisons, preferable with multiple vendors. The flexibility, innovation, and potential cost savings for taxpayers outweigh the comfort of the present system of complete government control.

**Editors Comment:** We certainly agree with Representative Lasee that there are many areas where privatization of government services could be cost effective, and that the state prison system would probably be a good place to start. There would be many questions to be answered such as would a private contractor be responsible for everything from construction of new facilities to management and staffing, or just management services. Would they be responsible for professional support services such as psychiatrists and medical support, plus all the other personnel necessary to run a prison in addition to the guards and maintenance positions. Would the state still be able to regulate its mandates covering inmates and the conditions of their confinement while saving taxpayer money through a private, profit-making organization.

Our prison population is growing rapidly and further complicated by calls for even longer sentences. (Truth in sentencing.) Most solutions being discussed are either outright impractical, or tremendously expensive and perhaps wasteful. We would believe privatization should be examined and pursued, with considerations given to both the system that is in place, and the taxpayers who pay the bill.

### At The Local Level

The Criminal Justice Coordinating Board reviewed going private for the new jail in Brown County. Discussions with Corrections Corporation of America (CCA) of Memphis, Tenn., concluded when CCA canceled a presentation to the Board because Wisconsin requires civil service employees to work at the jail. CCA stated this restriction would make it impossible for them to make a profit in the state of Wisconsin. Apparently there would be a lot of work at the state level if this type of proposal were to proceed.

Frank Bennett

### Next BCTA Meeting

Thursday, March 19, 1998

**DAYS INN - Downtown**

12:00 Noon - Whitney Room, South

**Green Bay Mayor Paul Jadin**

**Brown County Executive Nancy Nusbaum**

**Ashwaubenon Village President Ted Pamperin**

**Discussion of financial plans**

**for new arena and convention center.**

All members of the BCTA, their guests and other interested parties are cordially invited to attend.

**Details on last page of this "TAX TIMES"**

# The Price of Government.

Wisconsin citizens and businesses paid a total of \$42.7 billion in taxes during the fiscal year ending in 1997. This was \$1.3 billion, or 3.1% more than the previous years total of \$41.4 billion.

However, the increase in tax collections between 1996 and 1997 was one of the smallest in the past decade. This was largely due to increased state funding of K-12 education, which reduced property taxes. Net property tax collections dropped 9.4% from \$5.4 billion last year to \$4.9 billion this year.

The property tax drop was more than offset by an 8.0% increase in individual income tax collections (federal and state) from \$15.8 billion in 1996 to \$17.0 billion in 1997. State and local sales tax collections rose 5.8% from \$2.9 billion in 1996 to \$3.0 billion in 1997.

## DISTRIBUTION OF TAXES By Level of Government

**Total taxes collected where \$22.0 billion in 1987 and \$42.7 billion in 1997, a total increase of 94%.**

The comparison between 1987 and 1997 shows the dramatic increase in federal tax collections, which went from 58 to 64% of taxes collected, while state and local tax collections dropped from 42 to 36%. While total tax collections increased 94% during this time, state and federal individual income taxes increased by a total of 102.8%. Part of this increase can be

credited to "tax reform." The 1986 Federal Tax Reform Act reduced the range of tax rates from 11-50% in 1986 to 11-38.5% in 1987, and to 15-33% in 1988. Long-term capital gains were taxed and local state and sales tax deductions were eliminated.

In 1991, the top federal income tax rate was reduced from 33 to 31% but personal interest deductions were eliminated. Thus, while federal income tax rates were reduced, other changes actually increased collections.

### **Between 1987 and 1997, federal tax collections grew from 58% to 64% of total taxes in Wisconsin.**

The fastest growing direct tax is collectively referred to as "social security," including old-age and survivor benefits and Medicare. 1997 collections totaled \$9.4 billion or more than a third of the federal total. Social security taxes paid from Wisconsin increased 118% since 1987, due largely to increased rates, taxable salary base, and increased wages.

Although sales taxes are only levied by the state and certain counties, collections increased 82% in the 10 year period.

State income taxes increased from \$6.3 billion to \$10.3 billion, or an increase of 65.1% compared to the federal income tax increase of 113% during the 10 years.

Property taxes account for 95.9% of local taxes collected. Local taxes increased 71% between 1987 and 1997 despite the 1997 "property tax reduction" which resulted in a 9.4% reduction from 1996.

In addition to the \$9.854 billion collected by the federal government in Wisconsin for Social Security and other employment taxes during 1997, there was a total of \$12.478 in individual and \$3.250 billion in corporate income taxes plus another \$230 million in federal estate and gift taxes plus \$1.460 billion in federal excise taxes which for the most part are supposedly "hidden."

On the state level, the largest revenue producer is the individual income tax, producing \$4.5 billion, or 44.2% of the

total in 1997. About 2.5 million individual income tax returns are filed annually in Wisconsin. Corporate income taxes provided \$644 million at a rate of 7.9% of net income.

Sales taxes accounted for 27.8% of total state taxes collected in 1997. The rate of 5% has been in effect since 1982. 1997 collections of \$2,864. billion divided by an estimated population of 5.4 million would amount to about \$530 per capita in state sales tax collections.

Other state taxes include gasoline and other motor fuels which produced \$693 million in 1997 and motor vehicle registrations of \$218 million. There are about 4.1 million registered vehicles in Wis.

### **State and federal individual income tax collections were \$17 billion in 1997, up 103% since 1987.**

Cigarette taxes yielded \$204.6 million during 1997 are are projected to increase ~~about \$50 million per year due to the .15 cent per tax increase.~~ (We thought this tax was supposed to discourage smoking.)

Liquor and wine taxes in 1997 yielded \$31.4 million while beer taxes of \$2.00 per 31 gallon barrel provided another \$9 million to the state treasury. This amounts to about 3.6 cents per six-pack .

Other state taxes include public utility taxes, insurance premium taxes, death and gift taxes, real estate transfer taxes, various conservation licenses and registrations, recycling fees, etc. etc.

The much bally-hooed tax on pari-mutual betting at dog tracks which was supposed to relieve our tax burden yielded only \$3.9 million during 1997, or about 4 cents for every \$100 the state collected.

Information for this article is from the January **WISCONSIN TAXPAYER**, published by the Wisconsin Taxpayers Alliance, Madison, WI 53703-3694, phone (608) 255-4581.

JF

## Lawmakers Push Land Use Legisla-

Landowners would have the right to be informed and have their say well before government could impose regulations that would lower their property's value under a proposal announced by Representative Sheryl Albers, and Senators Robert Welch and Gary Drzewiecki.

"When government has so much power it can decimate the value of an individual's property without even giving that individual notice, it's time to put some checks on government power," said Albers. "These measures are common sense protections for property owners."

Under one of the lawmakers' proposals, units of government would be required to adopt an ordinance if they want to change local land use plans for an area in such a way that private property values would be impacted. In addition, governments would be required to notify impacted landowners of any proposed land use change.

According to Drzewiecki, requiring that zoning changes be enacted by ordinance would ensure that citizens receive notification and that all have an opportunity to participate and provide input in the land use planning process.

"A 32 cent stamp to send out notice to property owners is like oxygen to a fire," said Drzewiecki. "The fire in this case is democracy kept alive by citizen involvement."

"This legislation simple gives communities and individuals a greater opportunity to be involved in these important decisions," said Welch. "It makes the land use planning process more democratic and more accountable."

If this proposed legislation would be of interest, or could effect you, we would suggest you contact Senator Drzewiecki at P. O. Box 7882, Madison, WI 53707-7882 or phone (608) 266-5670.

## State Spending Per Prisoner In Wisconsin Compared With U. S. Average.

At \$53.51 per prisoner per day, Wisconsin spends slightly more than the U. S. average of \$51.64 to house prisoners. The lowest is \$25.62 per prisoner in Alabama and the highest is \$105.27 for Alaska.

### JAIL FACTS.

The state's 1996 average daily jail population exceeded 10,000 adult inmates, a 6.1% increase over 1995, according to the Wisconsin Office of Justice Assistance.

Also, there, was one jail admission for every 17.6 Wisconsin adults. Wisconsin's prisons are at 99% of capacity, and half of the state's counties are building, or plan to build new jails.

## States Cutting Property Taxes.

From expanding homestead exemptions to statewide tax rate cuts, from property value caps to one-time rebates, states are taking advantage of the current economic growth to tackle property taxes. According to the National Conference of State Legislatures, property tax relief measures have been tried in over half the states since 1995, including Wisconsin. In 1997, 13 states implemented major tax relief measures.

## Comparing State Surpluses.

According to a survey of state budget offices, Wisconsin ended the 1996-97 fiscal year with a surplus equal to 3.6% of expenditures. The national average was 7.4% with a high of 18.0% in Oregon, and 0% in Louisiana. Neighboring Illinois had 4.6% while Minnesota had a 16.8% surplus.

Above articles from "The WISCONSIN TAXPAYER", January 1998, Wisconsin Taxpayers Alliance.

"Politics gives guys so much power and such big egos they tend to behave badly toward women, and I hope I never get into that." . . . **Bill Clinton**

Commenting after the Ted Kennedy

## Unfunded Wisconsin Employee Pension Liability Burden for Taxpayers.

Following is a copy of a letter from Michael Riley to his representative, Mickey Lehman regarding the unfunded liability in the Wis. Employee Pension Trust Funds.

Dear Rep. Lehman:

I have reviewed the 1996 Comprehensive Annual Financial Report for our Wisconsin. Dept. of Employee Trust Funds. I note that there is an unfunded pension liability of some \$2 Billion plus. I further note that the legislature (that includes you) has directed that this unfunded pension liability be assigned & apportioned to the units of government across Wisconsin. I further note that under your watch, not only have we accumulated this very large unfunded pension liability of \$2 Billion+, but you are also charging the governmental units (read taxpayers) 8% interest on it!

Directly related to this, I note that the Fixed Retirement Trust Fund saw a 17% return in 1997 — a gain of some \$4.8 Billion. I also note that the Variable Retirement Trust Fund had a return of almost 22% in 1997 — a gain of some \$1 Billion. This according to the Wisconsin State Journal of 1/30/98. In view of these excellent investment returns, I am requesting that you take two actions:

- #1 - Apply exactly \$2.09 Billion of the gains to the \$2.09 Billion in unfunded pension liabilities (protect our taxpayers).
- #2 - Restructure the Wisconsin Retirement System Employee Trust Funds so that unfunded liabilities are not allowed, and are not legal (with penalties similar to federal ERISA law).

I await your response. And please, don't even think about telling me that this stuff is according to "generally accepted accounting principles". This situation violates the fiduciary responsibility that you have to taxpayers, and it violates principles of common sense and fiscal responsibility.

Very Sincerely  
**Michael P. Riley**  
Cedarburg, WI

(The BCTA will advise of Rep. Lehman's reply to Mr. Riley and further developments on this issue.)

## New Money + Election Year = ?

From the Wisconsin Taxpayers Alliance **FOCUS**.

In mid-January, the legislature learned the state budget surplus could reach \$320.6 million (m) by July 1999. The balance was a slim \$26.2m when the governor approved the new biennial budget in October 1997. The surplus is due to new projected revenue growth in individual income taxes (\$301m), estate taxes (\$38m) and state fees (\$5.7m) — plus a new \$23.9m drop in anticipated spending. Offsetting these increases are lower sales (\$74.3m) and corporate income (\$14.3m) tax estimates.

### PAST SURPLUSES

If there is one thing that raises the intensity of State Capitol Politics, it is unanticipated revenue in an election year. Wisconsin "history" shows a tendency for an acceleration in tax collections in one year to lead to a spending surge in the year following. This was the case in 1994 when the state assumed primary responsibility for school funding, and it was true last year when estimates of funds available for 1997-99 from surplus and revenue growth were raised by almost \$600m.

### OPTIONS: CUT TAXES, RAISE SPENDING, OR PAY BILLS.

Discussion of how to use the new surplus has begun. There are the usual disagreements between Republicans and Democrats, and between the senate and assembly. The main options are tax cuts, spending increases, and debt payoff. Which is preferred depends on an assessment of: **1)** the reliability of the surplus estimates; **2)** future prospects for the state's economy; and **3)** the degree to which the state is capable of fiscal discipline. Ultimately, though, election year politics will probably dictate a preference for tax reductions and spending increases.

The case for tax cuts is straightforward. Wisconsin ranks among the top ten, if not the top five, highest taxed states in the nation, and the argument is that the surplus results from overtaxation and should be returned to the taxpayers. The economy is strong and should be able to generate sufficient revenue to sustain government and tax cuts tend to insure continued economic growth.



Those wanting to raise spending claim that state budgets have been "tight" in recent years with most new money going to school property tax relief and prisons, and that there is a "pent-up" demand to support other programs. Suggestions are further state funding to reduce school property taxes, more state aid to reduce elementary school class sizes, more increased funding for county social services and the like.

There are still "unfunded" items such as \$20m for state pay increases and an additional \$175m in school aids which were appropriated but apparently not funded.

It will be important to remain in contact with your state representatives as developments proceed.

## FEBRUARY MEETING NOTES.

Meeting conducted Thursday, Feb. 19, 1998 at the Days Inn.

Mayor Paul Jadin spoke about the purchase of the Baird's Creek Parkway property. He gave a history of the previous attempts by the City to acquire this property. The current situation began in early 1996 with a plan by the Park Committee which included developing 21 lots. In March 1997, the City Council voted 7-4 to develop this property intensively. Pressure from environmentalists moved the City Council toward a plan with a conservancy requirement. The land was appraised at \$420,000. The developers presented an appraisal of \$1 million for the property.

The mayor said he was very surprised when the DNR entered the picture, supporting the \$1 million appraisal, and even offering to contribute \$500,000 in stewardship funds. The final agreement is for payment of \$700,000 for 23 acres of the property. Fifteen acres of land owned by the city will be traded for the remaining eleven acres. The mayor said he expects the DNR to make good of its promise to contribute \$500,000 to cover half of the projects cost. The environmentalists have committed to raise \$200,000 for the parkway project. He said he believes that up to \$700,000 could be raised from selling some land if either the DNR or the environmentalists fail to provide all of the funds they have promised.

Mike Riley of Taxpayers Network, Inc. distributed copies of "The Leipzig Declaration," a statement about global warming signed by a long list of scientists and meteorologists from around the world. The statement concludes, "However, based on all the evidence available to us, we cannot subscribe to the politically inspired world view that envisages climate catastrophes and calls for hasty actions. For this reason, we consider the drastic emission control policies likely to be endorsed by the Kyoto conference — lacking credible support from the underlying science — to be ill-advised and premature." Further information, and copies of "The Leipzig Declaration", can be obtained by contacting Mike Riley, Taxpayers Network, Inc., (414) 375-4190 or tni@execpc.com..

The next BCTA meeting is scheduled for March 19, at the DAYS INN, and will feature Mayor Jadin, County Executive Nancy Nusbaum, and Ashwaubenon Village President Ted Pamperin to discuss financial plans for the new arena and convention center.

**David Nelson- Secretary**

"Since a politician never believes what he says, he is always astonished when others do." . . . . **Charles De Gaulle**

"The short memories of American Voters is what keeps our politicians in office." . . . . **Will Rogers**

"I never give them hell. I just tell the truth and they think it's hell." . . . . **Harry S. Truman**

## How do Your Property Taxes Really Compare?

The **NET ASSESSED VALUE RATE** which appears on your tax bill, even though it represents the sum of the components and adjustments for which you are being taxed, does not necessarily reflect the rate at which the value of your property is being assessed. Also, comparing this rate with other taxing districts does not necessarily indicate which district has the highest property taxes. This is adjusted by the assessment ratio, or the estimated market value of property in the municipality compared to the last property reassessment.

The tables below attempt to illustrate the difference for the various taxing districts in Brown County. The first lists the "Net Tax Rate" as appears on your tax bill. The second is adjusted to reflect the assessment ratio, or the estimated current value of your property and the approximate adjusted tax rate for each district.

The adjusted tax on a hypothetical \$100,000 home does not include provisions for the lottery tax credit. Note that in some instances there are considerable changes from the net and adjusted tax rates, which more than likely reflects the period of time since the property was reassessed. Property values may vary from area to area for a number of reasons.

---

## Taxes and the Internet.

There has been a recent ground swell of opposition by both users and providers from around the country regarding proposed "federal taxes" on the internet. No doubt the size and success of this new technological phenomenon is very attractive to politicians looking for new ways to fund their spending schemes.

However, it appears the primary target this time is making sales of goods over the internet subject to the various state sales taxes. The same as if you order something over the telephone or through a mail order catalog.

It seems that congress, encouraged by the nations governors who seek extra revenue and perhaps certain business's claiming unfair competition is attempting to pass legislation on the federal level that would make it mandatory to collect and report sales taxes to the various states in which merchandise is sold and shipped. At present, the system is rather loose and voluntary.

This subject was covered in the December, 1997 "TAX TIMES", in the article, "Why the Sales Tax is a Headache." Plain and simple, there are just too many state and local sales tax laws for anyone but the most sophisticated retailer to cope with and remain in business.

Although there are undoubtedly a lot of loopholes in the present system, it does seem to work quite well for consumers like you and me. Accepting the fact that sales taxes have been in force throughout the country for many years, and in most states rank at or near the top as a source of revenue, we call attention to a number of facts:

**#1** - Probably in all states with sales tax, a retailer is required to have some type of "seller's permit" if they make sales subject to their laws. Reporting of sales tax revenue is required and penalties for non-compliance are severe.

**#2** - In most states, if your company has a retail establishment or even an office, you are required to charge applicable sales tax

on orders shipped to that state. It goes without saying that sales in your own state are subject to tax.

**#3** - Most states have "Use Tax" laws, whereby you are asked to report and remit sales tax to your state on any purchases you may have made either through the mail or otherwise on which you did not pay sales taxes. In case you forget this, there is a line on the Wisconsin Income Tax return for your convenience in reporting.

**#4** - Many of the larger catalog sales companies are already beginning to report tax to various states on a volunteer basis, or due to harassment from certain states when the amount is substantial.

The "TAX TIMES" is the very last place on earth where you will find support for new taxes, although greater enforcement of existing laws is a possibility.

It would seem that in view of points 1-4, above, there are sufficient regulations in force to protect the states source of sales tax revenues irregardless of whether merchandise is ordered through the mail, telephone, internet or whatever.

Now President Clinton, in his efforts to keep most everyone happy, has endorsed a plan to keep the internet virtually tax-free for a period of six years. This sounds great, but certainly leaves a lot of unanswered questions.

We definitely don't endorse any plan to make sales tax collections mandatory, and are skeptical of any plans for a national sales tax which we keep hearing about. However, one of BCTA's major reasons for opposing a county sales tax is that it would place our property tax paying, employment providing merchants at an unfair advantage, and this internet thing smells like something which would create more problems than it will solve.

This is type of affair which makes Washington lawyers and lobbyists rich and our politicians talking out of both sides of their mouths. Stay tuned. **JF**

## Did You Ever Wonder?

### Random thoughts.

Whatever became of Midnight Basketball, the program that was supposed to rid our cities of crime?

There are reportedly about 350 federal programs on the books designed to aid disadvantaged and other children in need for various reasons. Do we really need more federal programs?

In 1996, Menominee County had the highest county tax rate in the state at \$10.49/m. With only 1% of the property in the county subject to tax, the burden is apparently being placed on a small group of citizens, and it would seem that this situation should be addressed as part of the gaming pact renewal rather than as an obligation of the state. Where would profits from the Dairyland Dog Track in Kenosha County be used if that purchase materializes? We realize there are many complications with this issue.

On the federal level, the price tag to date on the Kenneth Starr-Bill Clinton investigation is up to \$40mil. We appreciate that this is democracy in action, but no matter how this thing ends, we are all going to be losers. It is beginning to appear that witch-hunts in politics will be a way of life and more important than running the country. Do you agree?

## The BCTA on the Internet?

Some of the directors of the Brown County Taxpayers Association have been exploring the possibility of obtaining an Internet Web Site for the organization. The advantages would be that we could communicate and interact with citizens and potential members on a variety of issues, as well as publicize our activities and available information. The cost should be minimal.

The disadvantage is that we really don't know how to proceed in an effective manner. Call Rob Miller at 432-1900 if you can be of assistance.

"The reward of energy, enterprise and thrift -- is taxes."

... William Feather

## BCTA Meeting & Events Schedule

**Thursday - March 19, 1998. DAYS INN - Downtown**  
**12:00 Noon - Monthly Business Meeting**  
**Speakers** - Green Bay Mayor Paul Jadin,  
 Brown County Executive Nancy Nusbaum,  
 Ashwaubenon Village President Ted Pamperin.  
*“Financial plans for the new arena and  
 Convention Center.”*

NOTE: This meeting will be held in the **DAYS INN Whitney Room South**, which can accommodate a larger attendance.

**Tuesday - April 7, 1998. Election Day, Get out and VOTE!**

**Thursday - April 16, 1998. 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 these open meetings.  
 Phone 499-7373 or 336-6410 for reservations.*

Price, \$6.50 per meeting (Payable at door) Includes Hot Buffet..

## March

1998

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	<b>19</b>	20	21
22	23	24	25	26	27	28
29	30	31				

**MARK YOUR CALENDAR**  
 Discussion of Arena and  
 Convention Center Financing Plan.  
*Plan on attending.*

“Blessed are the young, for they  
 shall inherit the national debt.”  
 . . . .Herbert Hoover

“I can remember way back when a  
 liberal was one who was generous

## The TAX TIMES

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

**BULK RATE**  
 U. S. Postage  
**PAID**  
 Green Bay, WI  
 Permit No. 255

### Inside This Issue

County Leaders to Discuss Arena  
 and Convention Center at Next BCTA Meeting.  
 Private Prisons: A Cost-Effective Solution.  
 The Price of Government.  
 Lawmakers Push Land Use Legislation.  
 Unfunded Wisconsin Pension Liability Taxpayer Burden.  
 What Should the State Do With Its Surplus?  
 How do Your Property Taxes Really Compare?  
 Taxes and the Internet.  
*and much more.*