

---

---

# ◆ The TAX TIMES ◆

---

---

Volume 16, Issue 4

Newsletter of the Brown County Taxpayers Association

February, 2001

---

---

## TAXES, TAXES, TAXES

As we start the New Year, it is good to see so much talk about tax cuts and lowering tax rates. It remains to be seen how much of this is rhetoric and how much will turn into fact. Just look at what has happened in our own State, County and local governing bodies.

Our retiring Governor was elected in 1987. After one year in office he forgot about the taxpayer and embarked on one of the biggest spending binges in State history. With a spending increase of 118% (inflation was 57%), Wisconsin remains one of the five highest taxed states in the country. With Thompson in office the State occupied all on the first five positions except number one. For the year 2000 we rank fourth behind Maine, New York, and Hawaii. With a 5% sales tax, a 6.5% income tax, and some of the highest property taxes in the country, it is easy to see why people move to other states. Our State ranks 46th in wealth because retirees move to states with lower or no income taxes. The key to lower taxes is to limit spending. The average increase in spending for the past 6 budget periods is 6.16%.

At the County level we see continual spending increases. The tax rate is masked by increased growth and only recently are we bumping up against a cap on the rate. The average increase in the operating levy (subject to the cap) is 7.14% for the last five budget years. This is higher than the State during a time that the State started funding 2/3 of the schools budgets. Rather than bite the bullet after taxpayers voted down a 0.5% sales tax increase for the County government, our elected representatives opted to take from a jail reserve fund to pay for day-to-day spending. This resulted in raising the cost of the jail and delaying until next year any cost cutting measures. The County now wants to exempt the libraries from the budget process and use those budgeted funds to increase their spending habits. The libraries account for over \$5 million in the County budget. *When are we as citizens going to demand our money be spent for our intentions and not for so many give away items?* The County has a cap, which limits spending calculated on a base year with corresponding increases. We are very close to that cap and would need a referendum to exceed the cap. The exemption of the libraries from the cap is just another political way to keep the spending increases and not to make the hard decisions on spending. We think the cap is a good idea and that it should be extended to State spending as well.

Our local school districts are seeing more capital spending then ever before. All the large districts have built new schools and we are paying for them either directly in property tax increases or indirectly in more State taxes. I believe taxpayers approved all of this extra spending with local referendums. That is the way it should be! Taxpayers determine the increase in their taxes. Now the Technical College is asking for an increase as well. They want over \$40 million in capital for new buildings. We are glad this is being put on a referendum for local people to decide.

Local municipalities are all increasing their spending. The City of Green Bay had over a 5% increase in property taxes last year. Ashwaubenon saw an increase and I'm sure most other communities did as well. Is there anything we can do to stop or slow this trend? **YES THERE IS.**

Two things would help slow the rate of increasing taxes. The first is to implement the taxpayers' bill of rights as proposed by a local representative. Frank Lasee is proposing to limit State spending based on growth and inflation. The second is to vote NO for any tax increase unless you are absolutely sure it is what you want. Many voters today vote yes on referendums they know nothing about. It is important that people vote and that they do so

**The BROWN COUNTY TAXPAYERS ASSOCIATION**  
**Promoting Fiscal Responsibility in Government**

## WATER POWER.

You probably have noticed recent newspaper articles regarding questions being raised by the Central Brown County Water Authority's plan committing nine area communities to construct their own pipeline to Lake Michigan at a cost of \$150 million.

If you live in one of the communities you are probably concerned that this may mean a tripling of your water costs, but trust your elected officials to do the right thing in your behalf. The city of Green Bay, accounting for roughly half of the population of Brown County is not part of this agreement.

Recall that in the 1960's. it was apparent that the city's water usage from deep wells was showing signs of depletion, and the pipeline to Lake Michigan was constructed. The population and water usage of the surrounding suburbs apparently was not a concern at that time. Looking back, there is little question that this pipeline has proven to be a good investment for the city. We understand that the aquifer supplying the well water showed a significant rise after the city stopped using it.

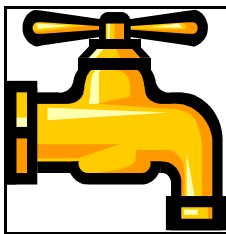
Now, 40 years later, it has become apparent that water consumption by all of the counties communities is again threatening our ground water reserves. In addition, the lower water levels are showing significant amounts of radium, mercury and other toxins which will prove costly to eliminate.

As a result, nine area communities concerned with the future of a safe and dependable water supply have formed the Central Brown County Water Authority with the intent of constructing a separate pipeline to Lake Michigan. The costs would be divided among the communities and its water users.

Brown County is laid out with about 90% of the population in a central area. It would seem logical that an issue as critical as the future of the metropolitan area water supply should be addressed on that basis. The water supply of the city is not necessarily permanent either. However, for various reasons, the nine communities decided on the expensive route of constructing their own pipeline while Green Bay pursues its own options. A good deal for Green Bay citizens? Maybe yes, maybe no. Other alternatives reported in the media are that plans are being considered by Green Bay for their own additional pipeline to Lake Michigan, regardless of what other communities in the county do. If this became a reality, the cost of water to Green Bay city users could also rise dramatically. Newly developed Aquifer Storage and Release technology (ASR) could delay or eliminate the need for an additional pipeline altogether if communities pooled their resources. Is it still possible for the city and surrounding communities to come up with a single plan that makes sense?

We fully realize that these decisions are being made by knowledgeable, qualified experts representing the interests of their respective communities, and that adequate studies have already been prepared. However, it also appears that there is a certain amount of politicking involved. Are we putting who controls the system and makes the decisions over and above the interests of the citizens of Brown County who pay the bill. Lets hope that our elected officials make the right decision.

JF



## Use of Public Funds for Lambeau Field.

Recall that when the Packers were putting together their proposal package for Lambeau Field, one of the cornerstones was to obtain at least \$9.1 million from the state to be used for infrastructure. This relatively small amount was not regarded to be a problem, especially since 5 times that amount had already been donated by our generous legislature for the Milwaukee stadium. In the months that followed, state legislators representing Brown County and the rest of the state did just about everything possible to look like they had the taxpayers and football fans in mind while carefully protecting their own future careers. Our own legislators allowed the rape of our county without doing a thing to negotiate a deal that would spread the tax over a larger section of the state's population in spite of the fact that everyone emphatically stated that the Packers were a state team. The net result being that Brown County citizens and businesses were stuck with the entire public funding burden and the state committed itself to nothing. The \$9.1 million remained up in the air.

Now along comes the federal government, and since they seem to have more money than they know what to do with from time to time, started giving transportation money to the states to use as they saw fit for needed highway projects. Wisconsin will receive a federal grant of approximately \$40 million. Although we would assume that this was intended for emergency repairs and other urgently needed highway projects, our legislators seem to feel that it could be spent at the discretion of the state. While unable to get the state to commit funds upfront as intended, our legislators put a claim on this federal grant for Lambeau Field.

At face value this appears good for Brown County taxpayers as it is supposed to reduce our tax burden. It attempts to make our legislators look good by undoing some of the damage done through the county sales tax they so willingly accepted. The question is, however, is it right to use funds intended for emergency purposes to provide improved parking for a football stadium? Does this mean that an unsafe bridge or highway somewhere in Wisconsin will not be rebuilt or repaired, or that we have to pay more in taxes to make up for this difference? Are the Packers more important than the safety of our citizens? It is also hard to understand how legislators can advocate tax relief at the same that they promote more Packer welfare extorted from a fund earmarked to improve safety on our highways. Double standards should not be a benchmark of our legislature.

One other thought. The first Packer rookie who gets a \$9.1 million signing bonus will be receiving all of the benefit of any taxpayer supported welfare package.

Jim Smith - BCTA

## BCTA Opposes County Board Action Seeking Exemption to Property Tax Cap

The Brown County Taxpayers Association stands opposed to recent action by the Brown County Board seeking exemption of library system costs from the property tax rate cap. On Thursday, January 18, the BCTA's Board of Directors unanimously backed a resolution critical of the County Board's action.

As outlined in the resolution, the Association's position is that no reasonable justification exists for the proposed exemption, since the cost of operating the library system was part of the county's budget when the tax rate cap was implemented in 1993. "Along with every other county program, libraries were included in the base upon which the rate limit was established," said BCTA President Frank Bennett. "This is just another attempt to raise taxes when the County Board should be facing up to their spending."

### Resolution: County Property Tax Limit and Exemption of Library System Costs.

**Whereas**, a cap on the county property tax rate was established in 1993, which controls property taxes by limiting the tax rate to that rate which was in place in 1992, and

**Whereas**, said limit can be exceeded by permission of the county's voters in a referendum, and

**Whereas**, even with the rate limit, Brown County has been able to increase government spending at a rate far exceeding inflation since county assessed valuation has experienced tremendous growth, and

**Whereas**, the Brown County library system was in place when the rate cap was implemented, meaning the cost of that system was built into the base upon which the cap is established, and

**Whereas**, on January 17, 2001, the Brown County Board elected to seek a change in state law which would exempt library system costs from the tax rate cap, and

**Whereas**, this exemption is budget trickery aimed at finding a means of raising property taxes above the cap without facing the voters in a referendum, and

**Whereas**, the taxpayers of Brown County deserve honest, accountable action by the County Board in dealing with a budget situation largely created by its own spending decisions,

**Therefore** be it resolved that the Brown County Taxpayers Association stands in vigorous opposition to the actions of the County Board, urges state legislators to reject the request for library cost exemption, and calls upon County Board members to abandon such game playing and get on with the work they need to do – setting priorities and cutting expenditures.

**Unanimously agreed: BCTA Board of Directors  
January 18, 2001**

## Balance in the Media-ocracy.

Does it disturb you to watch the talking airheads on TV distort the news? Or read editorials or supposed news events in the printed media, which you know to be dishonest or inaccurate reportage.

I was struck some 25 years ago now by the fact that the *Green Bay Press Gazette* and the Redevelopment Authority were leading the city into expenditures that I felt were private venture capital projects.

Thus the downtown was gutted in the name of progress even though one could have seen at that time that nationwide, central city shopping centers did not do well in competition with peripheral centers where free, unlimited parking was available.

Now some in the city wish to buy the Port Plaza Mall. Why? Is it not better to have private monies in the center where if losses are sustained, it is not the taxpayers who lose? When the present owners bought it, they did so at a discount, based on income. They bought a sick puppy with their eyes open. This was a business decision. The city should not come to their rescue! Should not the city's involvement be questioned?

There are ample subjects locally as well that the *Press-Gazette* under-reports in their zeal to see passed expensive initiatives.

Questions as to the necessity of spending \$40 million for a new mental health center should be aired.

The real estate tax in Brown County is much higher than surrounding counties. Why? Must all the services that are being provided be provided? Why not cut some?

How about the health insurance benefit payments that we provide for City and County employees? They are higher than the State averages and much higher than private schedules, way is this?

How about the county budget which considers closing a library of the zoo for some time during the winter? Why?

Each time a letter is written which deals with a financial matter, the writer should refer to readers about joining the Brown County Taxpayers Association. Perhaps that way we can increase our membership so that it becomes a group which exerts some real leverage at the ballot box.

The *Press Gazette* limits letters from one writer to once a month insertion. Some might only wish to write 3 times a year. However, I find enough subjects that incense me about local and national government to write weekly, and I am sure many of you do also.

Join me in getting the other side of the news out.

**MARK E. LEISTICKOW**

"Horse sense is what a horse has that keeps it from betting on people."  
... W. C. Fields

"A lobbyist is a person that is supposed to help a politician make up his mind, not only help him, but pay

## U.S. Comptroller General Highlights Federal Government Woes.

In a recent report to President-elect George W. Bush and Congress, the nation's comptroller general took the lid off the federal government and revealed a picture of weak financial management and a system which could not account for how taxpayers' money is being spent.

The nation's top auditor, David M. Walker -- who is head of the General Accounting Office -- warned that federal employees lack many of the skills necessary to run multibillion-dollar programs.

- He found serious weaknesses in accounting and financial management throughout the government -- from the Department of Defense to the Internal Revenue Service, the Forest Service to the Federal Aviation Administration.

- The Pentagon's financial statements are in such poor condition they cannot be audited and most other agencies do not comply with federal accounting standards.

- Federal agencies are poorly equipped to meet the challenges of the 21st century because their employees lack necessary skills in information technology, science, economics and management.

- The GAO described 22 "high-risk areas" in which the government was vulnerable to waste, fraud, abuse and mismanagement.

Walker says the government has failed to retain or recruit skilled employees. This has left government agencies inadequately equipped to deal with a whole panoply of problems. So much for the Clinton-Gore administration's "reinvention of government," critics say. **From the National Center for Policy Analysis. [www.ncpa.org](http://www.ncpa.org)**

"This is the season of the year when we discover we owe most of our success to Uncle Sam.:

. . . The Wall Street Journal

"The trick is to stop thinking of it as

## BROWN COUNTY TAXPAYERS ASSOCIATION - Year 2001 Survey

If you read President Frank Bennett's article on the front page of this "TAX TIMES", you will realize there are a great number of taxpayer related issues that we should all be concerned with. Every year we ask our members and other interested parties to help us identify and prioritize the items of greatest concern, and help us to establish where our efforts should be directed in the months to come.

It shouldn't take more than 5 minutes of your time to complete this survey, and we welcome any comments or additional items you may wish to include. Results will be compiled and discussed in the April "TAX TIMES". (There will not be a March Tax Times), but we would appreciate if you return your survey by no later than March 10, 2001, to allow time for preparation of results.

As an organization, we will do our best to examine, publicize, make recommendations and let public officials know the concerns of our members.

Simply complete, fold where indicated, place a stamp, and drop it in the mail. You don't even have to identify yourself unless you want to. Give me a call at 336-6410 if you have any question.

**Thank you. Jim Frink.**



## Bad Budget Habits Hard to Break.

Imagine a neighbor's dog: smart, eager to please, obsesses. He loves to dig holes. When told to fill them, he dutifully returns to the yard, digs a new hole, and uses the new dirt to fill the old hole. He does this again and again.

This could also describe state budgeting in Wisconsin. Regardless of party to branch of government, state officials have long been enacting budgets that, though legally in balance at the end of each two-year budget period, spend more in the second year than expected revenues.

Then, as the following biennium begins, the state is committed to a new, higher, potentially unfunded level of spending. Luckily, tax windfalls produced by a strong economy have filled the gap--only to be followed by a new round of overcommitment and another second-year budget gap.

For example, the state began its 1999-2000 biennium with a \$712.8 million surplus primarily due to higher than expected revenues from previous years due to the strong economy. However, increased expenditures and reduced projected revenues for the 2000-2001 biennium could reduce this surplus to only \$127.1 million this year, and lead to a considerable deficit in years to come.

The state has committed itself to programs it cannot fund with present on-going revenues. (taxes). Before it can spend a dollar on any new items, it must first cut, or actually fund that amount.

**From the Jan. 19, 2000 "FOCUS", publication of The Wisconsin Taxpayers Alliance.** Complete details available from them at (608) 255-4581.

"A developer is someone who wants to build a house in the woods. An environmentalist is someone who already had a house in the woods."

. . . Dennis Miller

"There's only one kind of tax that would please everybody--one that nobody but the other guy has to pay."

. . . Earl Wilson

Articles and opinions appearing in the "TAX TIMES" do not necessarily represent the official position of the Brown County Taxpayers Association. We want to encourage discussion and input on current issues of taxpayer interest and invite your comments or articles suitable for future "TAX TIMES". Please send them to the BCTA, P. O. Box 684, Green Bay, WI 54305-0684, or call Jim Frink, editor at 336-6410. E-Mail - [Frink@ExecPc.Com](mailto:Frink@ExecPc.Com).

**[www/BCTaxpayers.ORG](http://www/BCTaxpayers.ORG)**

## Federation of Wisconsin Taxpayers Organizations Says - KEEP THE CAPS!

- The problem in public education is monopoly, **NOT MONEY!**  
Average SAT scores dropped from 980 to 899 between 1963 and 1992 - while per pupil spending rose 160%. Real spending per pupil has risen dramatically every decade since World War II.
- Private schools cost about half as much as public schools and achieve significantly superior results.
- Teacher unions are concerned **ONLY** with promoting the financial interest and working conditions for their members. They lack concern regarding teacher professionalism and student achievement. Taxpayers have observed that prior automatic increases in teacher salaries **HAVE NOT** improved teacher professionalism nor student achievement. Only 45 Wisconsin teachers have been certified by the National Board for Professional Teacher's Standards.
- Non-graduating (drop-out) students from Wisconsin high schools is alarming.
- More money will not free the children and families trapped in this failing public institution.
- Economic freedom (Citizens spend their discretionary income as they wish) for over-taxed Wisconsin taxpayers will be realized - **ONLY WITH LESS GOVERNMENT SPENDING!**

Federation of Wisconsin  
Taxpayer Organizations, Inc.  
P. O. Box 248

"When everybody has got money they cut taxes, and when they're broke they raise 'em. That's statesmanship of the highest order."  
... Will Rogers

"American workers spend more of their day working to pay taxes than they do to feed, clothe, and house

## How Much Do You Pay For Gasoline and Sales Taxes? BCTA Computer program helps you keep track.

One of the principles of a good tax is that it not be noticed by those who are compelled to pay them. Examples are the gasoline tax which is completely buried in the price we pay at the pump, and sales taxes, which are usually added on at the cash register to the price of merchandise.

Thanks to the expertise of Jim Smith and Ron Erickson, the BCTA has prepared some easy to use calculators which can be downloaded from our website **www.BCTAxpayers.Org.** to help you keep track. (*Neither tax is deductible for individuals from your income taxes, however.*)

For the gasoline tax calculator, simply enter the number of gallons and the total cost. The current federal and Wisconsin taxes per gallon will be computed, and a running total for the year will be maintained.

The sales tax calculator will compute both the 5.0% State sales tax, and the .5% Brown County Packer Stadium Tax. All you have to do is enter the amount of the merchandise cost prior to the sales taxes, and running totals will be maintained also. You may want to add smaller purchases together before entering them as you will find that every penny adds up.

Log on to **www.BCTAxpayers.Org.**, and then click on the **TAX CALCULATORS** button. These programs are available in both Microsoft Excel and Word Format and can be formatted or modified for your own use if desired.

## Things That Make Us Wonder.

While highway bridges built during the past 20-30 years seem to constantly require lengthy and expensive maintenance closing, some structures built before the last century seem to go forever. An example is the railroad bridge crossing the Fox River south of the Green Bay city limits. I believe this was built around the 1880's, using materials and other technology of the time. There are numerous bridges over the Mississippi and other large rivers that are a hundred years or so old and still going strong. They sure don't build things like they used to.

The Packers organization and their supporters have not ceased to amaze with their creative financing methods. Suggesting that loyal season ticket holders borrow to pay their seat license fees with 10% bank loans or 18+% credit card interest is another example. While this will give the Packers a huge March 15, windfall which can be invested to make 6% or so interest, it will cost those forced to borrow the money a lot more. They may claim it will help the taxpayers, but my guess is that it will get lost in the shuffle someplace as we try to keep track of the Packers money and public money. Insofar as sales tax dollars are already going to cost us a couple hundred million for interest at the going rate before this thing is completed, we assume the stadium district board will see to it that public funds are only withdrawn as needed for construction costs in order to keep actual borrowing at a minimum. Yes, we know the election is history and the Packers and their corps of supporters who presented us with an unwelcome sales tax are proceeding full speed ahead. However, if more things like the recently added 10% ticket surcharge, inclusion of naming rights revenue, the interest from these seat license fees, and a number of other things which have come about were put on the table last year but *without* the sales tax, this could be a 100% community and state supported project.

Local school districts, teachers

unions, and their allies are starting to put increased pressure on the legislature to modify or remove the spending limit caps which they claim to be hindering the quality of education in Wisconsin. These spending caps which have been in place the past several years are one of the few protections that we as taxpayers have to keep government spending from really skyrocketing. They want us to ignore the fact that state spending is already expected to exceed revenues the next few years, and that indications point to a downturn in the economy which could cause a variety of problems.

We appreciate the problems that school districts are facing, and they represent a high priority for increased spending with many taxpayers, assuming they favor higher taxes. The organized teachers are constantly making their case for higher wages and less work. They have a powerful public relations mechanism in place with a lot of political clout and are doing everything in their power to convince the public of their problems. However, the fact remains that Wisconsin is still one of the highest taxed states in the country, both on a per capita and percentage of income or ability to pay basis. Most of us saw property tax increases for the past year in excess of available income or the rate of inflation, our willingness or even our ability to pay.



Spending cap limits, despite being vilified by those who seem to believe the rest of us are working only to provide tax revenues for their benefit have worked fairly well. Most of the school projects in this area have been approved and constructed with relatively little taxpayer resistance. School taxes usually account for about 50% of your property tax bill already. It is difficult to determine what would happen to our taxes if spending caps were removed or modified, but sooner or later we are going to find there is a definite limit as to how much property taxes people are willing or able to pay and removing the caps may make that sooner.

This is a situation that will

require close attention in the months to come, as well as close contact with your elected representatives to let them know your concern. It's your money.

We compliment Mayor Jadin for openly suggesting that other counties in Wisconsin chip in to help us pay for Lambeau Field renovation. At least it sent a message to the rest of state. In my view, this goes back to the original proposal of the Packers, and some of the comments in the first column of this page. Recall that naming rights revenue was mentioned last year as a substantial source of potential revenue to pay for Lambeau Field. This and other plans could have made the sales tax unnecessary. In the haste to jam the sales tax down our throats and get public money rolling in, this was set aside until after the Sept. 12, 2000 referendum. We acknowledge even a .1% sales tax could take in a lot of money, but pity the poor businessman who has to keep track of his sales to the various counties in the state.

Brown County officials are busy preparing plans and justifying the need for a new mental health center. We do not question the need or value of this facility, but are concerned with the price tag and potential impact on property taxes. A couple years ago the cost was estimated to be \$30 million but has now risen to over \$39 million.. Savings were to be realized through shared services with the new jail under construction. The capacity is listed at about 200, or 50 less than present. What complicates this is that Outagamie county will soon be opening a mental health center for 200 patients at a cost of only \$24 million. We fully realize that these facilities will perform different services, but for \$15million more? Is it possible that some services could be shared with the new private hospital in the east side industrial park, or that other services could be privatized? It certainly seems there are still some questions to be answered before the county board gives the final OK on this project.

A recent article in the *Press* →

Gazette concerned the property tax exempt status of a local non-profit organization. The rules for non-profit status are rather stringent and must be observed to qualify for the many tax and other benefits which apply. We have no problem with that. However, in most cases this exemption goes back many years, when property taxes were probably less of a factor in a profit and loss statement than they are today. As all taxes, property taxes in particular keep rising dramatically, they must be shared by only a portion of citizens and property owners. The rest are exempt but still able to take advantage of the benefits provided by tax dollars. Many non-profit organizations incorporate money making enterprises as part of their operation that do compete directly with private business that have to pay taxes before they can make a profit.

We understand some organizations maintain a tax exempt status but pay certain service charges to cover police and fire protection services which they receive. Understandably this is a delicate subject, but many organizations with tax exempt status appear to have operating budgets that would allow for this. It would be interesting to know just how much tax exempt property is on the books, and the qualifications each organization requires in order to keep that status.

We were disappointed that the special citizen panel appointed by the county board to examine and make recommendations on county financing was disbanded before it even got a chance to meet. This group was composed of leading local executives used to making tough business decisions effecting their businesses. Why not try again but with a group composed of area CPA's and perhaps a tax critic or two to raise questions for them to answer. They wouldn't do any worse than all the expensive consultants we keep hiring from time to time when they have a problem.

Just wondering. JF

### January Meeting Notes.

Open meeting conducted January 18m 2001, at the Glory Years.

Mark Quam, head of Brown County's Human Services Department, discussed the proposal to build a new Brown County Mental Health Center (MHC). After reviewing the 100 year history of the Brown County Mental Health Center, he explained that the facility has three licenses:

- Nursing home (90 beds) for patients too disruptive or too disturbed for other nursing homes.
- Developmentally disabled care (64 beds) for aggressive, disruptive patients.
- Psychiatric facility for aggressive patients and those without insurance.

Mr. Quam noted that part of the present facility was constructed in the 1930's and part was built in the 1960's. It has numerous code violations, including a lack of sprinklers, and is kept open through waivers from the State of Wisconsin. Remodeling has been under consideration for several years. However, the cost of remodeling to meet all code and operational requirements approaches the cost of a new facility without the efficiencies of a new facility.

Mr. Quam reported that privatization and contracting are options. In fact, Human Services does millions of dollars of contracting now. Unfortunately, the state facilities that can handle the MHC's type of patients charge about \$150 per day more than the MHC's costs. Of the MHC's \$18 million budget, only \$3 million comes from the tax levy while the remaining \$15 million comes from fees and insurance.

After discussing the Brown County Board's request to have the Brown County library system costs removed from the state-imposed cap on property tax levy increases, the directors unanimously approved a resolution opposing all exemptions to levy limits.

Michael Riley of Taxpayers Network, Inc. briefed the BCTA members on the Small Business Survival Committee "SURVIVAL INDEX 2000." This 67 page report ranks the 50 states by considering 16 mostly tax factors. With No.1 the best and No. 50 the worst, WI ranks only 29th. Riley concluded that Wisconsin needs to reduce its tax burden in order to retain and attract businesses. Wisconsin can become more competitive by reducing its tax burden.

BCTA members (or the general public) who could not attend the meeting can get a copy of this SMALL BUSINESS SURVIVAL INDEX 2000 by sending \$2 for postage to: TNI, W67 N222 Evergreen Blvd #202, Cedarburg, WI 53012-2645

The next BCTA meeting is scheduled for Thursday, Feb. 15, 2001, at the Glory Years. Sandy Duckett from NWTC will present details on NWTC's remodeling plans. The March meeting will be open discussion, and we have invited state senator Bob Welch to our April meeting to discuss proposed Wisconsin state budget reform proposals. Details on back cover of the "TAX TIMES".

David Nelson, Secretary

"Let me tell you about Florida politicians. I make them out of whole cloth, just like a tailor makes a suit. I get their name in the newspaper. I get them some publicity and get them on the ballot. Then after the election, we count the votes. And if they don't turn out right, we recount them. And recount them again. Until they do."

. . . Edward G. Robinson to Humphrey Bogart

- "Key Largo",

"The politician's promises of yesterday are the taxes of today."

. . . W. L. MacKenzie King

"The nation ought to have a tax system which looks like someone designed it on purpose."

. . . William E. Simon

"If the Lord had meant us to pay income taxes, he'd have made us smart enough to prepare the return."

. . . Kirk Kirkpatrick

"IRS: We've got what it takes to take what you've got."

. . . Bumper Sticker

**SUPPORT THE BCTA**  
**New Members are Always**  
**Welcome.**  
Call 336-6410 or 499-0768  
Write us at P. O. Box 684  
or visit our website  
**[www.BCTAxpayers.Org](http://www.BCTAxpayers.Org)**

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

**PRSR STD**  
U. S. Postage  
**PAID**  
Green Bay, WI  
Permit No. 255