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# ◆ The TAX TIMES ◆

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Volume 19, Issue 2

Newsletter of the Brown County Taxpayers Association

December, 2003

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## Defining Moments of 2003

The sweat is drying as the public heartbeat returns to normal, for the moment. We dodged a few bullets out there, averted some deadly tax hikes. But the budget battles of 2003 were probably a prelude to the Tax War of 2004. Preliminary battle lines dotted the landscapes for our cities, towns, villages and hamlets. Who will define the battles of taxation and spending in 2004?

Before battle, the commanders must first define their mission. This is the major task for the coming year. County Executive Kelso, Mayor Schmitt and other local government leaders drew lines in the sand and vowed to hold those hills. Their brave examples echo our current military heroes who have declared, Failure is not an option. Scared public officials threatened grim scenarios: safety meltdowns, streets filled with burning buildings, marauding criminals and the defenseless held prey to funding reductions.

While civilization crumbles, let us take a moment to distill the real mission of our governing bodies. What is governments core mission? Most of us would answer law and order, safety, roads and infrastructure, sanitation and public health. Now take a look at a few of just the Brown County Committee titles and compare. Aging Resource Center, Children with Disabilities, Community Options, Diversity Affairs, Education and Recreation, Emergency Medical Services, Harbor Commission, Homeless Issues & Affordable Housing, Land Conservation, Land Information, Libraries, Public Museum, Planning, Public Safety, Veterans Recognition, just to mention a few.

No one with a heart would argue that these are not important concerns. The question is, where do these all fit into the core mission of county, city, town and village government? How many of these concerns have just fallen upon us by default when private funding efforts dwindled?

If we are to be effective our governing bodies must first define their mandated purpose and what it will take to fulfill those tasks. Unfortunately, many feel government has a task to cure all ills, needs and desires we cannot afford to take on our own. Herein lies the rub. It's beginning to sound a lot like Christmas. How many of us have or had kids who could not separate need from want when it came time to draft the Christmas list. And how many less fortunate families were unable to fill their children's copious wish lists?

Now think about local budget requests. Government is not Santa Claus. It's us, the poor taxpayers to whom all these requests are made. We simply cannot fill all the need that exists, much less all the wants. And I see no attempts by the requesters to consider whether what they requested is a want or a need, and to compromise on what they might scramble to get by with.

Some problems just won't go away, whether from dearth of funds or personal responsibility. The Bible, in the tale of Christ's suffering and death, quoted Jesus as saying, "The poor you will always have with you."

Not to be pessimistic or gloomy. But the symbolism is apt. Not every good idea is a worthy public expenditure. It is too often ineffective or too costly. One-time enticements often become ongoing and growing entitlements. That doesn't mean the community turns its back. But when do we define our core mission in light of the fact that the poor we will always have with us.

In 2004 we will have elections and new budgets and ongoing needs. Solutions are going to require a reexamination of our core mission. This is a task government has not always taken up. It might require a firm parental NO, or the answer may contain the phrase, "not at this time."

We dodged the tax bullet in 2003. But the budget pleas are queuing up now for 2004. Every worthy special interest has their hands out. It will undoubtedly pit neighbor against neighbor, public servant against public providers, a pitiful circumstance. But how many of these pleas come from groups responsible for our core mission: law and order, safety, roads and infrastructure, sanitation and public health?

The answer may begin with a definition. What should government do for us versus what we should do for ourselves or graciously, what we choose to do for others? The Bible also instructs us that if you give a man a fish, you feed him for a day, but if you teach a man to fish, you feed him for a lifetime.

Fishing lessons are a lot cheaper. And more effective and compassionate in the long run, for all of us.

Happy Holidays and 'forward' to 2004.

*Richard Parins, President*

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

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## The Medicare Reform Bill. Good, Bad, or What?

We are all aware that the cost of health care, health insurance and prescription medications has been rising much faster than other cost of living items during recent years. It is a major concern for everyone. The cost of prescription drugs has been a particular problem, complicated by their relatively high cost, many senior citizens are dependent upon them, and that most health care insurance, including medicare and its supplements do not provide for prescription coverage.

For several years politicians on both the state and national level have promised some sort of relief to the problem (if elected), but the potential costs and administration problems have prevented any meaningful reforms. In the meantime many Americans have been using Canada or other sources to obtain expensive medications.

The Medicare Prescription Drug and Modernization Act of 2003, H.R. 1, is supposed to bring Medicare up to date. Although the bill has political implications, it was passed by the house 220-215 and the senate by a vote of 55-44. It was largely supported by Republicans who wanted credit for some kind of Medicare reform, and opposed by Democrats who wanted to spend even more money on health care. Our Representative, Mark Green, who supported the bill stated that *"the unfair Medicare reimbursement system has cost Wisconsin too much for too long,"* and *"it will reduce the overall costs of prescription drugs for all Americans."* Their was heavy lobbying by senior groups such as AARP and the American Medical Association for support, and a lot of warnings issued by taxpayer groups such as the National Taxpayers Union, National Center for Public Policy Research and others. The argument was that the plan was far from perfect and would probably create more problems than it would solve. The cost to the economy of the country, announced as \$400 billion over the first 10 years was far more than our economy could afford, especially with unanticipated costs resulting from the Iraq War, and the economy in general.

What do we have? Beginning in 2004, senior citizens will be eligible to purchase a card enabling them to a 15-25% discount on prescription drug purchases. These are to be privately sponsored and assuming the sponsors are able to negotiate discount prices with drug manufacturers and retailers. Low income seniors would be able to receive government sponsored discounts. Other provisions of the bill include increased reimbursement to doctors, hospitals, insurers, HMO's, private employers who provide insurance coverage, and a host of specific beneficiaries of government assistance. It appears that many of the provisions in the bill will take time before they can be fully integrated in the health care system. By the time the 1,200 or so pages of the bill have been sorted out, it is feared that many Medicare recipients will be much worse off than before, both in personal expense and medical care. There will likely be more paperwork for health care providers which will be an expense for someone to absorb. The provision of providing additional benefits for low income seniors will undoubtedly provide an



extra layer of paperwork for qualification.

What is bad about the bill, and why was their so much opposition? For one thing, as happens in Washington, the cost of \$400 billion was only as estimate, set high enough to sound legitimate, but not too high as to discourage passage of the bill. Unfortunately this is the way our government officials on all levels get projects approved. You know the rest of the story. It rewards and subsidizes certain insurance companies, health care providers, and drug manufacturers. One congressman called the legislation a "special-interest boondoggle," and other senior interest groups have called it a "complete fraud." It may turn out to be a good endorsement for campaign finance reform, as the medical profession in general has been credited with being generous political campaign contributors. There are undoubtedly new opportunities for trial lawyers to make a few dollars included also.

The National Taxpayers Union (NTU) warns that the bill will add to Medicare's unfunded liability. Medicare is already scheduled to go bankrupt, and this bill could add hundreds of billions of dollars to their debt. They also fear that millions of retirees will lose good coverage provided them by their former employers who will be encourage to drop coverage due to provisions of the bill. The NTU does not regard this bill as the type of Medicare reform that has been promised by congress.

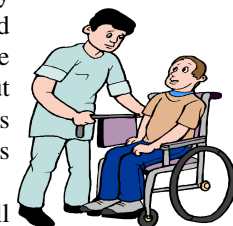
The National Center for Public Policy Research was also critical. They feel that not enough time was given for people to consider the provisions and share informed views with their representatives. The focus in Washington seemed to get a bill — any bill. They asked how any group of people, no matter how well-intentioned they are could really spend over \$400 billion wisely, given less than a week to think about it?

The AARP, who strongly supported the plan, has been accused of having their own special interests to consider. Recall they sponsored an advertising campaign in Wisconsin on behalf of Senator Feingold who they thought supported the bill, but he joined Senator Kohl in voting against it. The AARP qualifies as being tax-exempt, but stands to make millions through the sales of their various health insurance products the bill provides for.

Whether Medicare recipients will be better off remains to be seen. Some groups claim this is only the "tip of the iceberg as far as Medicare reform and government spending for health care are concerned. Let's hope we don't go too far making a bad thing worse.

My feeling is that while the present system is not perfect, it could be corrected with minor adjustments rather than a complete overhaul. More important, government could do a better job if instead of throwing more money at the problem they made an effort to correct some of things under their control which make it so expensive in the first place. On the following pages is an article from the August, 2003 *TAX TIMES* with observations and possible suggestions.

JF



## The High Cost of Health Care. How Bad Can it Get?

We would probably all agree that the costs of medical care and insurance coverage are rising far faster than the rest of the economy and seems to be out of control. It is our observation that government on all levels must accept much of the blame for this problem, largely due from their administration of Medicare and other entitlement programs for permitting the rapidly rising cost of insurance benefits for government employees to be passed on to taxpayers.

The federal government, in its constant efforts to be everything for everybody is the primary culprit, and the problem seems to begin with the Medicare program. Following are a few examples of what seems to be driving up costs that we could identify. There are certainly many more.

- Insuring Medicare recipients cost government far more than is taken in by the relatively small deductions from their Social Security benefits. For 2003, in spite of an 8.7% increase, the cost of Medicare is only \$704.40 per year for each recipient. While most recipients carry supplemental coverage on their own, the cost of benefits furnished by providers also is still far greater than the reimbursement they receive from the government and supplemental insurers.
- In an effort to control these costs, the government uses their own rate tables to reimburse doctors, hospitals and other providers: often at a fraction of what other patients would be charged. While actual costs have been rising, government has gone to the extent of actually reducing their reimbursement each year, causing many providers to refuse or limit their Medicare patients to treatment. They are compelled to accept the governments rate tables for services. Supplemental insurance carried by Medicare recipients only reduces their own liability for deductibles.
- Reduced reimbursements for Medicare patients only causes these providers to charge more for their other patients. This includes those with private insurance or with no insurance coverage at all.
- In the meantime, well-meaning government mandates to insurers and providers keep piling on. Example, effective 1/1/03 Wisconsin insurers must include benefits for diabetes prescription medication.
- This in turn causes the cost of insurance to skyrocket, making it unaffordable for many. It places a huge expense burden on employers trying to provide a decent benefit package for their employees. Insurance costs are reflected in the cost of living because they often rise out of proportion to workers salaries and is passed on to consumers.
- One possible downside of broad insurance coverage is that the insured may take advantage of it to the fullest extent possible, which unfortunately helps to drive up costs.
- The high cost of insurance for government employees,
- who often have more comprehensive coverage than the pri-

vate sector, is one of the fastest rising expenses contributing to the taxes we pay. With insurance costs rising at an average of 12% annually and wages at 3%, the cost of providing insurance could exceed the cost of wages in within ten years.

- Often the entire cost of insuring the uninsured, or absorbing their medical costs is passed on to taxpayers.
- Prescription drug costs are not covered by many insurance plans, and their cost is also becoming an issue requiring massive government assistance.
- The volume of paperwork to providers, insurers, and even the government to track the volume of claims to be processed is a tremendous expense added to the cost of health coverage on all levels.
- It appears that government actually encourages, and has allowed little in the form of legislation to prevent or limit the huge, sometimes unwarranted, lawsuits against doctors, drug manufacturers, insurers, or anyone determined to have deep pockets. This in turn has necessitated that providers carry huge amounts of liability insurance coverage, often costing in excess of their other expenses combined. We also hear of trained and qualified doctors giving up their practices due to lawsuits or the cost of liability insurance. While we realize that legal action is often warranted, huge settlements far exceeding actual damages or pain and suffering are not. Trial lawyers are well organized, and defend their lucrative trade by emotional appeals claiming they only defend us from unscrupulous and unqualified health providers. They openly blame insurance companies for the high cost of health care. Perhaps because the insurance companies protest some of the multi-million dollar verdicts they produce. No matter how you look at this, the cost is passed on to the consumers, including the government and insurers. Trial lawyers as a group are also known to be heavy contributors to political interests who oppose limits on injury verdicts.
- Nonetheless, health care is a huge business, with many of their customers bills automatically covered by insurance with no questions asked. Drug manufacturers, clinics, hospitals and other providers have little incentive to really control costs. Even here in Green Bay, we have seen our hospitals expanding their facilities at considerable expense, plus numerous new clinics and specialty services, passing the cost on to the consumers.

We are sure that everyone reading this can add to the list, or disagree with some of our observations. While it is easy to expect the government to solve the problem, is that what we in the United States really want, or for that matter, need?

### The Government tries to help even more.

A classic example of government involvement is the Health Insurance Portability and Accountability Act (HIPAA) which became effective in April of this year. It apparently was

**continued on page 4**

Controlling Health Care Costs. Continued.

originally intended to ensure privacy for individual medical →

records, and no doubt was well intended with a genuine need.

What started out as popular legislation to give us more privacy as individuals ended up as a 25 page instruction bulletin "promulgated" by the Dept. of Health and Human Services that literally requires legal assistance to interpret.

All health care providers must comply with the provisions contained therein, as stiff penalties are provided for non-compliance. You have been asked to sign a waiver from each provider you have visited since April, and the more you visit the more complicated it becomes as you have to authorize specific releases of information to specialists, etc. Maybe this is all a good thing, but it is placing another overhead expense on your local provider, and creating a few more government jobs to pay for. The possibility that information you would want released will be withheld because you didn't understand what you were signing, or that visitors coming to see you at the hospital will be turned away due to misunderstanding. In the meantime, the Social Security Dept. tells every insurance agent in the country when you reach 65 so they can try to sell you Medicare coverage. If you find the HIPAA regulations a nuisance, let your Congressman know.

***"The question is, should government step in and reimburse us for the high price of medical care and prescriptions, or should they examine some of the reasons the cost is so outlandishly high, and perhaps make or allow adjustments to reduce costs."***

Another federal program which could very likely do as much harm as good is the prescription drug benefit assistance act which was recently approved by the House of Representatives. It carries a price tag of \$400 Billion over 10 years, which is probably just a Washington guess. The cost of prescription drugs is out of sight, and no one has really given a good reason for being less expensive in Canada. The question is, should government step in and reimburse us for the high price of medical care and prescriptions, or should they examine some of the reasons the cost is so outlandishly high, and perhaps make or allow adjustments to reduce costs.

The BCTA is concerned with this issue, as it greatly affects the taxes we pay as well as providing for our own welfare. Are there ways of reducing medical costs? While we don't have the solution perhaps you do we and will present any suggestions or comments we receive for consideration.

While there is a lot of finger pointing between the government, insurance companies, and health care providers as to the cause of the problem, the solution always seems to be more of the same. More regulation, paperwork, and mandated benefits either from insurance companies or directly from the government itself. Suggestions would be a federal blue-ribbon committee consisting of insurers, private industry employers providing benefits to their employees, a few medical providers bogged down in paperwork, and perhaps an accountant or two who understands costs. Leave the lawyers, politicians, and others getting rich from the leakage in our present system out. They should be able to figure out and implement ways to reduce costs, and benefit all of us. **Jim Frink - BCTA**

## BCTA Dues Notices.

Annual BCTA dues notices for members who joined during the months of October, November and December have been mailed. We use a fiscal year system, whereby yearly notices are mailed for the month you first joined the organization. This provides a monthly cash flow for expenses and spreads out the work load.

Also, we are updating our E-Mail address base, and would like to have the E-Mail addresses of our membership and other recipients of the *TAX TIMES*. The purpose of this list would be for meeting reminders and other events of important taxpayer interest. It would be kept in strict confidentiality. Please note it on your renewal notice when you return it, or simply send me an E-Mail at **Frink@ExecPc.Com** and I will update our records.

Dues this year remain the same as previous: \$12.00 for individual membership, \$20.00 for family, and \$25.00 for business or corporate. Last year, we offered a free membership to references provided by members with their renewal. This year we will send them a regular dues notice and hope they will choose to join the BCTA. We feel we have had a successful 2003 with our activities. Our biggest challenge was the reduction in state shared revenues from the state, and efforts to encourage local governments to prepare budgets for the year 2004 without property tax increases. It does not appear that there will be significant increases in state revenue collections for some time, and our role will continue to be "promoting Fiscal Responsibility in Government."

Please call me at 336-6410 if you have any question regarding your membership, or of BCTA activities.

Thank you. **Jim Frink - Treasurer**

**Articles and views 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 at 336-6410. E-Mail Frink@ExecPC.Com.**

**"Only government can take perfectly good paper, cover it with perfectly good ink, and make the combination worthless."  
... Milton Friedman**

**"No wonder Americans hate politics, when year in, year out, they hear politicians make promises that won't come true because they don't even mean them."  
... Bill Clinton, Aug. 21, 1992**

**VISIT OUR WEBSITE  
www.BCTAxpayers.Org**

## Taxpayers Represented at County Board Budget Hearing.

Anyone attending committee budget hearings soon realizes they are sometimes dominated by special interests opposed to any program cuts or other tax savings measures. BCTA President Richard Parins spoke for Brown County taxpayers before the full county Board of Supervisors at their Nov. 12, meeting at which the budget was approved. Following are his remarks.

“Thank you, Mr. Chairman and members of the board for this opportunity. WE have an important task in front of us today. I say WE because I am one of the taxpayers in this county who funds the important task of government. We all are the employers of government and as such have a duty to assist in maintaining fiscal responsibility in government.

My job in the community gives me a privileged look at the earning and spending power of this community. The incomes of our community at large are currently not increasing by any significant amount. The goal at hand is to have a job and pay the bills. Many taxpayers have permanently lost their jobs and any increases of those on fixed incomes are meager at best.

With this in mind the task at hand is the county budget, which as currently sits in front of you does not increase the burden of taxes on the community.

As President of the BCTA, I wish to commend the lead taken by County Executive Kelso, and her dept. heads in preparing a budget, which does not increase the tax levy. Inside of this budget are ideas, which, which need to be implemented. When you pass this budget ask this question of yourselves immediately, “what does next year hold?”

While we may dodge a revenue crisis this year, what are you doing to prepare for the years ahead so we are not caught in this struggle again?

You have the unenviable task of assuaging competing sides in the community and it will only get worse if change is not made now.

The state will not come to our defense and we need to

remember this.

Human services and the Sheriffs Dept. take up the majority of this budget. One fact brought to my attention was that 40 plus percent of the budget is devoted to around 5 percent of the county population. This should say we do not neglect the needy among us.

The Sheriffs Dept. when comparing staffing and efficiencies in other counties, exceeds expense levels in those counties. The jail, was built by the community with the understanding that it would save staffing costs. As I understand it the staffing levels exceed initial estimates and recommended levels of the previous administration.

I recognize that numbers can be configured to support the argument in either case, but I cannot believe for a second that our public safety departments would not perform the duties in front of them. If labor rules are the reason for increased costs than we need to revisit those requirements.

As we, the taxpayers face supporting our families with limited resources it is too much to ask the same of our government and its employees.

I encourage the board to pass this budget immediately and get to work on next year’s budget to be better prepared to identify our core tasks of county government and find better ways to deliver them.

Thank you for the opportunity to speak and I strongly urge the Board to look to the future task as the real goal of this budget by passing this budget as you see it.” Richard Parins

*After several hours of deliberation, the Brown County Board of Supervisors approved a budget for 2004 with only minor changes, no increase in the requested levy, and a decrease in the tax rate over previous years. We compliment them on a job well done. Also, we recognize the efforts of the Cities of Green Bay and DePere Green Bay School District, and all of the other municipalities and units of government in the area who were able to approve budgets for the coming year without imposing property tax increases.*

“There are plenty of recommendations on how to get out of trouble cheaply and fast. Most of them come down to this: Deny your responsibility.” . . . Lyndon B. Johnson

“In our brief history, we have shot four of our presidents, worried five of them to death, impeached one and hounded another out of office. And when all else fails, we hold an election and assassinate their character.” . . . P. J. O’Rourke

“A public debt is a kind of anchor in the storm, but if the anchor be too heavy for the vessel, she will be sunk by that very weight which was intended for her preservation.” . . . Colton

## National Debt Clock Update.

As of 9:00 P.M., Dec. 3, 2003, the U.S. National Debt stood at \$6,921,706,996,827.00. This is an increase of \$70,396,538,740 over the total reported last month. Don’t worry, congress just approved raising the limit to \$7.5 Billion. The current debt amount to \$110,234 per family, or a estimated debt increase of \$2,737 per family since last month. This is just for the National Debt. It doesn’t include what you owe for Christmas presents for the family.

## Mayor Schmitt to Speak at December Meeting.

Green Bay Mayor Jim Schmitt will be our speaker at the Dec. 18, BCTA monthly meeting. Also, we will have Doug Bruce, who was the architect of the Colorado “Taxpayer Bill of Rights” as our January speaker. Colorado is one of the few states able to control government spending and we urge you to mark your calendars for Jan. 15, 2004 to hear his interesting story. Details on the back page of this *TAX TIMES*.

## THINGS THAT MAKE US WONDER.

First a correction to last months "Things That Make Us Wonder." We stated that Gov. Doyle supported a plan for ID cards to identify legally registered voters at the polls when he actually vetoed the idea. This idea probably has pros and cons which should be debated on their own merits. in the future.

Long after the state budget was debated and approved it was announced there will be a shortage of funds available from the state for snow removal this winter. Since most counties had already finalized their budgets, we wonder if this was a deliberate oversight in order to direct more funds to the DOT or just another example of poor planning and inefficient management. Winter snow removal is a fact of life in Wisconsin and we are sure that it was adequately addressed in the Brown County budget negotiations. The only question is what happens to the money left over when we have a mild winter.

There is nothing like competition to keep prices down. Marinette County has just built a fancy new jail with extra capacity to rent out to other counties. It was reported in the *Peshigo Times* that Oconto County needed space for their inmates, and Marinette County offered it at \$45 each per day. A good price?, no. Forest County also had extra space and got the bid at \$40 per day. No word on whether Brown County was asked or able to offer a competitive bid.

~~There have been recent incidents in Madison of legislators suing or threatening to sue the governor, etc., usually due to politically motivated interpretations of legal authority and the like. These matters have been largely resolved through normal channels and business proceeds as usual. While the threat of lawsuits effects many of our personal and business decisions, it seems unfortunate that those charged with making the laws can't set better examples.~~

Governor Doyle has endorsed a plan proposed by state employee unions

to provide dependent insurance coverage to "live-in" partners of state employees regardless of sex or marital status. He said, "This is the right thing to do." Call it what you want. This was immediately following his veto of legislation describing marriage as a male-female union. Whether or not you agree, this could represent a considerable cost to the state and taxpayers at a time when established spending programs are being cut. We acknowledge such benefits may be on the horizon, but at the present the cost of employee insurance benefits is the fastest growing and most difficult to control government expense. In addition, such a benefit could be subject to abuse as it would still be easier to change a partner than a spouse.

One good thing about Michael Jackson is that he has taken some of the attention away from other world problems.

The Wisconsin Dept. of Revenue says it will use private collection agencies in an effort to collect about \$388 million in delinquent taxes owed them. While this amount would certainly help the state's fiscal problems, it likely consists largely of unpaid sales and withholding taxes owed by business operators no longer solvent. The best solution would be better and more prompt enforcement of tax collections, but unfortunately the people who do this have been reduced to save money.

A recent article in the *Press-Gazette* states that millions of dollars could be spent by area communities to reduce radium in their groundwater supplies in order to comply with 2006 standards established by the Environmental Protection Agency. This same money could be applied to the expense of establishing a metropolitan area water authority and necessary enhancements to procure additional water from Lake Michigan. Isn't it about time our leaders get serious about a workable solution for the good of all?

Another recent article claims that many major highway projects in

Wisconsin have cost considerably more than originally estimated. The Legislative Audit Bureau examined several highway projects and found the DOT often used inaccurate or outdated data and urged that they devise more accurate ways to track project spending. Is anything else new?

We read that the NWTC is contemplating a two year associate degree program in casino and gaming operations. This at the urging of the Indian gambling casinos in the state who point with pride to the numbers of persons employed by their gambling operations including many who are not tribal members. Formal education directed at any industry is always an asset towards improving operations and even expansion. In this case however, it represents an endorsement by the state, at taxpayer expense, of a business regarded by many as thriving on lower income citizens and possibly causing other social problems.

Anyone who owns their own residence or other real estate knows full well the burden of paying the property tax bills which will be arriving within a few days. It seems they are always rising out of proportion to other expenses, and are a major consideration in the purchase of a residence or other property.

Each year it seems a larger percentage of our population chooses or is compelled to rent their place of living, and the question is, do these people fully understand that they also are paying to support all of the services they demand and receive from government? Do they realize that their landlords pay property taxes based on the value of the property they reside in, the same as if they owned their own homes? They know their rent keeps rising, but it is not always the fault of their landlords.

Perhaps if landlords itemized the amount of each months rent that they apply to property taxes they would understand a little better.

As usual, lots of things to wonder about.

**Jim Frink**

*“Things That Make Us Wonder” consists of thoughts that occur to us, mostly taxpayer related in some way, that come to mind during the days news events. Some of them are relatively unimportant and probably not worth commenting about. Other could easily be expanded to full length feature articles worthy of further study and action to protect our interests as taxpayers. Sometimes we are able to put a different spin on current events from what you read in the papers or see on TV. We are trying to cover a wide variety of subjects in a limited space, and also illustrate the wide variety of items of taxpayer concern which exist today. We acknowledge that our perspective of some issues in this column may be contrary to that of some our readers. However, one of our purposes is to encourage debate, as we realize there are two sides to every question. Comments are always welcome as well as suggestions for items to include in this section of the “TAX TIMES.”*

### Spring 2004 Elections.

The 2004 Spring elections will include the entire Brown County Board of Supervisors, county elected officials, school board, and city, town and village officials. Following are dates for candidates to keep in mind.

**Present-Jan. 8, 2004 File declaration of candidacy and registration statement.**

**Dec.1, 2003 – Circulate Nomination Papers  
Jan 6, 2004**

**Dec. 26, 2003 Notification of non-candidacy.  
(incumbents)**

**Jan.6, 2004 Last date to file declaration of  
5:00 P.M. candidacy, registration state-  
ment and nomination papers.**

**Feb. 17, 2004 Primary election.**

**April 6, 2003 General election.**

### Budget & Tax News.

Mike Riley of Taxpayers Network, Inc., has forwarded us a number of copies of the *“Budget & Tax News,”* the new monthly publication of the Chicago based Heartland Institute. This is one of the most informative publications of this type I have seen as it covers local and state tax issues around the country, and compares our tax and spending problems and solutions with other parts of the country.

They are offering a one year free subscription to interested parties, and I will have all the information available at the December 18, BCTA meeting.

The Heartland Institute is a nonprofit, nonpartisan public policy research organization serving federal and state officials, journalists, and other opinion leaders.

**Jim Frink**

### November Meeting Notes. Brown County Budget Highlights; Plans for 2004.

Monthly meeting November 20, 2003 at the *Glory Years*.

Brown County Supervisor Patrick Evans thanked the BCTA for its efforts leading to the approval of a county budget that provides the first tax relief to Brown County citizens in well over a decade. He reviewed highlights of the 2004 Brown County Budget:

- It delivers the lowest levy rate in 10 years.
- It delivers the largest decrease in the levy rate in 22 years
- Levy dollars collected will remain at \$ 67,585,187 – not asking Brown County taxpayers for additional dollars. Efficiencies gained in county government and additional federal and state revenues to be captured will replace a tax increase.
- Brown County Tax Rate will be **4.9189**, reduced from **5.2542** (6.4%). The reduction is due to growth in this community

At least 95% of the homes in Brown County should see a reduction in the Brown County portion of their property taxes.

This budget holds the line on property taxes.

A discussion of priorities for next year produced a list of BCTA priority interests for 2004: (Not necessarily in order of importance.)

**#1** – Combined services-with realistic objectives.

**#2** – Continuation of the Metro Police Study.

**#3** – Privatization options for all levels of local government.

**#4** – Encouraging public participation and taxpayer friendly candidates for local and state offices.

**#5** – Government reorganizations to increase efficiency.

**#6** - Public Safety budget.

**#7** – Human Services budget.

**#8** – Raising awareness that the biggest component of local tax bills is the public schools tax.

The next BCTA meeting will be Thursday, Dec. 18, 2003 at the *Glory Years*, with Green Bay Mayor Jim Schmitt as our speaker. Details on the back cover of this *TAX TIMES*.

**Dave Nelson – Secretary.**

“The power to tax is the power to destroy...A government which lays taxes on the people not required by urgent public necessity and sound public policy is not a protector of liberty, but an instrument of tyranny.”

. . . **Calvin Coolidge**

“My experience in government is that when things are non-controversial and beautifully coordinated, there is not much going on.”

. . . **John F. Kennedy**



# The TAX TIMES

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## Inside This Issue.

Defining Moments of 2003.  
The Medicare Reform Bill, Good, Bad, or What?  
The High Cost of Health Care. How Bad Can it Get?  
BCTA Dues Notices.  
Taxpayers Represented at County Board Budget Hearings.  
Mayor Schmitt to Speak at December Meeting.  
Things That Make Us Wonder.  
Spring 2004 Election Schedule.  
Budget and Tax News.  
and more.

## The TAX TIMES - December, 2003

### BCTA Meeting and Events Schedule. (Mark Your Calendars.)

Thursday - December 18, 2003. BCTA Monthly Meeting.  
**GLORY YEARS. 12:00 Noon.**  
Speaker – Green Bay Mayor Jim Schmitt.

Thursday - December 25, 2003. Merry Christmas!

Wednesday – December 31, 2003. Pay your property taxes if you itemize.

Thursday - January 1, 2004. Happy New Year.

Thursday - January 15, 2004. BCTA Monthly Meeting.  
**GLORY YEARS. 12:00 Noon.**  
Speaker – Doug Bruce. Architect of the Colorado  
"Taxpayer Bill of Rights."  
Find out how Colorado keeps their taxes down.



December,  
2003

"Whoever controls the volume of money in any country is absolute master of all industry and commerce." . . . Samuel Gompers

"Prosperity destroys fools and endangers the wise." . . . Herbert Hoover

"Ask not what government can do for you, but what you can do for yourself." . . . Richard Parins

### **SUPPORT THE BCTA**

New Members are Always Welcome. Call 336-6410  
Write us at P. O. Box 684  
or visit our website  
**www.BCTaxpayers.Org**  
for Details.

BCTA Monthly meetings are held the third Thursday of each month at the  
**GLORY YEARS, 347 S. Washington St., Green Bay**  
Cost – \$6.50 for meal – Includes tax & tip. Payable at meeting.

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

Call Jim Frink, 336-6410 for information or to leave message.