
◆ The TAX TIMES ◆

Volume 19, Issue 3

Newsletter of the Brown County Taxpayers Association

January, 2004

TABOR

When someone first asked me if I had seen Rep. Frank Lasee's *TABOR*, I wondered if the sensible, conservative lawmaker had begun collecting exotic animals.

Then I recognized the acronym for Taxpayers' Bill Of Rights. I have been an interested student of this taxation phenomenon since I first read about the landmark Colorado initiative.

A TABOR circumvents all the political pressures that lead to government girth and tax bloat. When you cannot legally exceed revenue limits, your spending choices are staked to government's core mission: law and order, public education and safety, roads and infrastructure, sanitation and public health.

Constitutions have a history of protecting taxpayers. The western constitutions have three primary devices to protect the citizenry from excessive taxation. The first deals with separating the power to tax from the power to spend.

"Neither kings nor the best democratic institutions can be relied upon to control their spending appetites when the power to spend and tax resides in the same political body." It is this summation of Charles Adams, author of For Good and Evil, a history of taxation, which leads us to the necessity of TABOR.

The second constitutional method has to do with voters direct approval for taxing and spending; bonding for schools and roads must be approved by actual not vicarious assent. The small country of Switzerland employs this method. In Wisconsin nothing is farther from reality and the degree of separation from actual control grows daily.

The third constitutional device was the set of controls our Founding Fathers set in to the Constitution, Article I, Section 8 and the 16th Amendment controlling the power to tax and spend. Constitutional controls have long helped to suppress taxation; Prop 13 in California kept property taxes from increasing, keeping the lower income homeowner in their homes. Lasee's TABOR would set a constitutional limit on tax growth, not to exceed inflation and population growth. This sensible concept needs our approval.

Local governments fear the consequences. Alliance of Cities chief Ed Huck told Lasee's committee, "Cutting local services so the state can spend more is not acceptable. Taxpayers desperately need constitutional protection from state legislators seeking political points from special interest groups for eroding the tax base." And a February 2002 Governing Magazine report on Colorado finances also warned on the downside of their TABOR. But Colorado's arcane tax laws are not comparable to Wisconsin's arcane tax laws. The problems of Colorado would not be problems here.

What Rep. Lasee's TABOR would do is force us to meet our core mission. We could avoid black eyes like the questionable government grants given to a political supporter of indicted Sen. Gary George of Milwaukee. We could end corrupt and wasteful government grant programs, shed millions of dollars in bureaucracy.

There are better ways to boost business growth, not government growth. And Lasee's TABOR is a step in the right direction. Maybe a two-stage authorization vote should be required for Constitutional implementation. If Tabor's results are poor, it should go in for repair and re-vote. After all, government policy, like automobiles, works better, longer with frequent tune-ups.

No matter the method, we the people have lost trust in Government to manage our finances. Let's put a TABOR on our next statewide ballot. The voter education alone would be worth the effort. Given all the information, I know Wisconsinites would choose a TABOR over the status quo. We are progressive people who have always been willing to experiment in our laboratory of democracy.

Richard Parins - President

Doug Bruce, the architect of the Colorado Taxpayer Bill of Rights is scheduled to speak at our January 15, BCTA meeting. Details on the back page of this TAX TIMES.

See page 5, for a modified version of the Taxpayer Bill of Rights as proposed by Rep. Lasee.

The BROWN COUNTY TAXPAYERS ASSOCIATION
Promoting Fiscal Responsibility in Government

BROWN COUNTY 2004 BUDGET SETS GOOD EXAMPLE FOR SPENDING CONTROL. *Compares Favorably With Other State Counties.*

Although the 2004 Budget approved by the Brown County Board of Supervisors in November may not be perfect or satisfactory to everyone, it certainly shows that it is possible to provide an adequate level of government services without exceeding the rate of inflation.

The *Wisconsin Taxpayers Alliance* in its December 15, "Focus" publication compares the proposed 2004 budgets of the states 72 counties. Considering reductions in state aids and shared revenues effecting all counties, compounded by increased spending pressures due largely to increased employee costs, the average levy, or spending increase was only 3.6%. This compares with a statewide average of 6.4 % during the past 4 years.

Brown County kept its spending requests to a 0% increase, and due to increased valuation, was actually able to reduce its property tax rates by 4%. A welcome Christmas present to taxpayers. The report did not factor in the net property tax rates for counties which would be based on their levy.

Does a County Sales Tax Reduce Property Taxes?

So far, 58 Wisconsin counties have opted for the .5% county sales tax, which was originally authorized by the legislature for the purpose of reducing property taxes. Insofar as these collections are credited directly to the counties involved, they should not have been effected by state shared revenue formulas. It was interesting to note, however, that the average levy increase for the 14 counties which have not imposed a county sales tax was 4.0%, and the 58 that did showed an average increase of 4.7%. While this difference was not great, the difference for the 4 years average, from 2000-2003 was greater, with the counties that did not impose a sales tax having an average levy increase of 6.25%, while the 58 that had a county sales tax in addition to property taxes showed an average 4 year spending increase of 8.08%.

While we acknowledge that many factors enter these figures, it does tend to reinforce our belief that #1, A county sales tax is a burdensome expense, discouraging business expansion. #2, It encourages rather discourages additional and often discretionary spending, and #3, It has little net effect on property tax rates.

While Brown County is one of the 14 counties which have not imposed a sales tax for county purposes, it is still collected for the Lambeau Field renovation, and brings in an estimated \$18 million per year.

One other item in relation to your recent property tax bill. This article refers to your county taxes only, which usually account for about 25% of your property tax billing. Comparisons between school districts and municipalities are more complex, although still subject to the states discretion in reducing aids and shared revenues. Fortunately most of the states taxing districts had taxpayers in mind. **JF**

More Bureaucracy Isn't the Answer to High Taxes.

The irresistible force vs. the immovable object. The perennial struggle for "government efficiency" vs. the ponderous, rigid government bureaucracy. Governor Doyle has announced that he will convene a summit, chaired by past chairs of state-run commissions on "government efficiency," to explore ways to make local government more efficient.

The Governor says the summit will examine possibilities for more bulk purchasing, which is supposed to make things cheaper. The problem: a state government bureaucracy will be the one making the purchases. This fact alone should make us all sit up and take notice. More bureaucracy equals more efficiency? Not in the world I'm living in.

The state has already tried the "bulk rate" idea, and in more than one case, it's been a failure. The Department of Administration (DOA) requires all state agencies (with a few exceptions) to contract phone services through them. They use a service called CENTREX to supply phones and lines.

UW-Stevens Point is one government entity which does not have to go through DOA, because they managed to get a waiver before the rule went into effect. Because of that, they estimate they're saving more than \$600,000 a year, and they're getting better service, too.

UW-Stevens Point has 3,694 phone stations. They estimate they would need nearly 7,400 CENTREX lines - more than twice as many - to receive the same service through DOA.

When Outagamie County switched from the DOA-CENTREX to another system, their costs went down by over \$150,000 a year. They're lucky - local governments aren't required to use the DOA-supplied systems. UW-Whitewater, estimates they could save nearly \$10,000 a year, just by switching 50 phones to a different system.

Phone service was consolidated in order to get the best prices - the more you buy, the less you spend per unit. It's the kind of theory that passes without question these days.

But this theory is based on the assumption that a government bureaucracy will perform efficiently. Is DOA aware that UW-Stevens Point is getting a better deal? I believe they are. Why, then, do they stick so stubbornly to CENTREX? Why don't they let agencies and departments pick their own services? Here's one possible answer: \$21 million per year.

Besides paying for the phone service itself, state agencies and local governments are billed by DOA for administering phone services. This adds up to nearly \$21 million this year alone - more than enough to fund the DOA's 258-employee technology division. That's \$21 million agencies wouldn't have to pay, if they handled their own phone needs.

Sure, sometimes it makes sense to buy in bulk, and when it does, we should do it. But when it doesn't, we need to be flexible. Unfortunately, that's not something a bureaucracy can do very well. There are plenty of ways for our state government to operate more efficiently and save more money for taxpayers. Let's hope the Governor's summit recognizes that.

Rep. Frank Lasee

December Meeting Notes.

Mayor Schmitt Reports on City Budget.

Monthly BCTA meeting conducted Dec. 18, 2003 at the Glory Years.

Green Bay Mayor Jim Schmitt spoke about budget highlights and other city items of interest. Admitting that Green Bay has the highest tax rate in Brown County, the mayor explained that the city's tax levy was held in spite of a \$2 million loss of shared revenue. In comparison, the Green Bay School District's budget anticipates an additional \$5 million of state aid, and it uses \$8 million of reserves (one-time) and still requires a 2 percent tax increase. The mayor noted that labor contract negotiations and downtown parking solutions are critical to the city's future.

Mayor Schmitt commended the former members of the Green Bay Water Commission for their years of diligent service to the city. He explained that he expects the members of the new Water Commission to have a long-term perspective for evaluating solutions to the water supply problem.

The mayor also reviewed plans for Green Bay's Sesquicentennial (150th birthday) celebration in 2004. Three videos are to be produced, one for each 50 years of the city's history. A banquet to celebrate the sesquicentennial is planned for February 26th in the atrium.

Mike Driedric, the mayor's assistant, provided additional details about the City's 2004 budget. He noted that the city's budget was held to a lower amount than if the Legislature's tax freeze had been enacted. He explained that 85 percent of the city's budget is for labor. Despite all the fuss about the fire department's budget, not one fireman was laid off. The reductions were made only to overtime hours. Sick leave will be addressed in contract negotiations. A formal task force will be appointed to look at the city budget next year.

New BCTA directors elected were: Richard Carlstedt, Patrick Kenney, Julie Sevenich, Beverly VanDeurzen, and Barbara Wescott. The next meeting is scheduled for Jan. 15, 2004 at the Glory Years. **Dave Nelson - Secretary**

February Tax Times to Contain Membership Survey.

Each year the BCTA conducts a survey of our membership covering taxpayer items of local interest.

If you have any questions or areas that you would like to see covered in this survey, please let us know.

The results of this survey let us know how our members rate various issues and enable us to prioritize our activities for the coming year. It should not take you more than 5 minutes to complete, and is very important to the BCTA.

A Reminder on Dues.

During the first week of December, we mailed dues notices for members whose membership renewal becomes due prior to the end of the year. Most of these have now been paid and this is a reminder to those who haven't as yet remitted.

We have managed to keep our dues the same through the years, and it encouraging that our members seem to feel that the BCTA is a good investment. We believe that the fact that property tax bills were generally not increased this year is a testament to taxpayer groups throughout the state who have let our elected officials know that "enough is enough."

Please call Jim Frink at 336-6410 if you have any question regarding your dues or the BCTA. We thank you for your continued interest and support.

"In America, you go on the air and kid the politicians, and the politicians can go on the air and kid the people." . . . **Groucho Marx**

"I despise all adjectives that try to describe people as liberal, or conservative, rightist or leftist, as long as they stay in the useful part of the road." . . . **Dwight D. Eisenhower**

"Like mothers, taxes are often misunderstood, but seldom forgotten." . . . **Lord Brammeld**

National Debt Clock Update.

As of 12:00 Noon, Jan. 1, 2004, the U. S. National Debt total stood at **\$6,938,540,735,467.00**. This is an increase of \$17,833,770,050 since last month. Apparently the income tax returns haven't started to come in yet. This equates to \$110,502 per family, or an increase of \$248 over last month. This is in addition to your other Christmas bills which haven't been paid for.

Architect of the Colorado "Taxpayer Bill of Rights" to Speak at January BCTA Meeting.

Doug Bruce, who promoted the "Taxpayer Bill of Rights" in the State of Colorado will be our speaker at our monthly meeting scheduled for January 15, at the Glory Years.

Details on the back cover of this "TAX TIMES."

"An old-fashioned handshake is a good way to do business — unless the IRS demands a copy." . . . **Cullen Hightower**

"In 2000, U. S. Taxpayers devoted 3.21 billion hours and spent \$18.8 billion complying with the federal income tax." . . . **IRS report.**

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.

**VISIT OUR WEBSITE
www.BCTaxpayers.Org**

Downtown Development Dependent on Many Things. (Including Parking)

We congratulate Mayor Schmitt and his administration for presenting a 2004 budget without increasing property taxes. It was a major accomplishment.

As with every government budget, it is necessary to provide essential core services, keep all expense items at a minimum, maximize any sources of revenue, and: keep the future in mind. This isn't always easy.

One of the mayor's more prominent initiatives is attracting more investment and development in the downtown and near west side. This has been an ongoing and expensive project for both the city and private interests for some time. Expensive to the city because they have invested large amounts of taxpayer money in parking ramps, road construction, beautification projects, tax incentives, loans and whatever in efforts to reverse a problem that is yet to be corrected. Expensive to private developers who have invested countless millions in the Port Plaza and present Washington Commons Mall only to find their investments did not return the profits they anticipated. Although some new construction is taking place there is still a long way to go.

While it is easy to look back and criticize the decision to raze the area in the 60's and 70's, there is probably no comparable city in the country who's downtown area has fared any better. We have a chance for a new beginning.

One reason that the mall was constructed was that customer parking in downtown Green Bay was becoming a major problem. This was then alleviated by the City's parking ramps. All went well until outlying shopping areas with ample convenient and free parking became popular. Other traditional downtown business such as doctors, office buildings, entertainment facilities followed suit for the convenience of their customers. The net result is that plenty of parking is now available downtown, but no customers.

The mall owners



apparently realized they had a problem and have arranged for free parking. It appears it came too late to help. One problem may not have been the price of parking, but the methodology. Paying for the first hour was no problem, but charging for a full hour beyond that point was. Example, my wife was once told she owed for an additional hour, as she was one minute over the limit. This after driving from her parking spot and waiting for several other cars to exit. She seldom went back.

A bigger problem however, seems to be the parking meters. We all understand that unless there is some control people would leave their cars on the streets all day long, making it bad for everyone else. The city is responsible for controlling the streets and access a charge, which actually is very reasonable.

One possibility could be that many people simply do not like to use them and avoid the area accordingly. If you leave the immediate downtown area, there are usually blocks of meters sitting unused. This is particularly true on Broadway, where the city has done much in recent years to promote the district. Much private investment has been made but the meters seem to discourage patronage. Take a drive on Broadway any day, any time and see if you agree.

Human nature and thrift may be the culprits. Perhaps to feed more money in a meter than needed is considered wasteful, even a nickel or dime. It adds up. When you don't really know how long you will park, how much do you put in? Unfortunately the downtown has little else left besides the library and government buildings. One never knows how much time visits there will take.

The Green Bay Parking Utility is a division of the Department of Public Works. It's 2004 budget calls for \$2,150,000 in expenditures, offset by \$2,150,000 in revenue. It is self sufficient, not representing a cost to taxpayers. The largest cost is for 37 employees and benefits which comes to a little over \$1,300,000. annually.

On the income side, \$218,000 is projected from on-street meters. This

is the income that is discouraging business. Does the amount collected on Broadway offset what the city has spent in the area? In all fairness, some of the \$660,000 projected from citations should be also be credited to meters, although it comes from a number of illegal parking fines.

We realize the fines are a necessary part of parking control, but they are also poor public relations and further discourage business patronage.

Although ramp revenue has declined recently, this and other city lot facilities realize about \$1,250,000 a year. It would seem this could be maximized if more business in the area were to seek parking for their employees. Much less expensive than their own lots.

Successful businessmen will discard a portion of their operation if it is unprofitable. Does the expense of operating and maintaining the meters warrant the revenue, especially compared to the rest of the department. They require constant monitoring and maintenance.

Yes, there would possibly some be problems to resolve if the meters were removed. They could still be maintained in certain short term parking areas. There should still be no problem patrolling streets, marking cars as previous, and assessing fines for violations. There must be better technology out today than marking tires with chalk. This should also allow a turnover of parking places It worked before.

Some of the arguments are this. Adjustments in revenue loss could be more than offset by reductions in expense. The city could save rather than lose money. Further, the loss in revenues could be offset by other reductions in cost for business promotion and tax incentive. The possible gain in commercial activity would reward the city in many ways, including property tax revenues. Would it be worth a try. First present business owners would have to endorse action. If not, live with what we have. Then some discussion would have to be had with the city to further explore their interests and cost considerations.

It might be worth a try and we can always go back. **Jim Frink - BCTA**

THE TAXPAYER'S BILL OF RIGHTS (*TABOR*)

- ◆ Limit spending growth for the state and schools to growth in population plus growth in inflation.
 - ◆ Limit counties and municipalities to inflation plus new growth.
- ◆ Let the taxpayers vote in referendum to raise the rates of the income, sales, franchise, or property taxes.
 - ◆ Let the taxpayers vote on whether or not the government can borrow money.
 - ◆ Require an emergency fund and a budget stabilization fund.
 - ◆ Automatically send surpluses back to the taxpayers.

WHY DO WE NEED IT?

- Wisconsin's GPR spending grew at nearly twice the rate of population plus inflation (CPI) between 1992 and 2002.
- In a world where special interests can manipulate government into spending more and more money, we need spending caps to hold taxes down.
- If **TABOR** had been in effect since 1992, Wisconsin taxpayers would have saved more than \$1.5 billion last year alone. That's a one-year savings of \$276 for every man, woman, and child in the state. Imagine the investment that could be done with that money. Imagine the spending power that would mean for a family.

REFERENDUM CONTROLS

- Governments can only raise tax rates if the voters agree to it through a referendum. Those referenda can only be held on specific dates – regular election dates. Spending proponents will not be able to sneak in a referendum at an unusual time, when they can count on voter turnout to be low.

THE RAINY DAY FUND

- Governments will be required to create an emergency fund equal to 3% of their annual expenditures, and a budget stabilization fund equal to 4% to 15% of annual expenditures. A two-thirds majority vote will be required before the budget stabilization fund can be used, and it must be replenished at a rate of 1% per year.

EMERGENCY SPENDING

- Spending limits may be exceeded in case of emergency. **TABOR** requires a two-thirds majority vote in each house of the Legislature (or the school board, county board, etc.) to declare an emergency, then a two-thirds majority in each house on the specific tax hike.
- Emergency spending can only be approved once the rainy day fund is exhausted, and unused funds must be refunded if not used within 180 days.

EASE RESTRICTIONS ON SCHOOLS

- Under **TABOR**, school districts will never face declining funding again. Instead of facing declining revenues when enrollment declines, school districts will still be able to raise their expenditures by the same rate as inflation.

THINGS THAT MAKE US WONDER.

The dictionary describes "Omnibus" as containing many items, and the \$328 Billion federal omnibus spending bill fits that description well.

Representatives from all states, including Wisconsin, are often criticized by constituents for not returning enough federal tax dollars to their home districts in relation to what they send to Washington. This bill is their opportunity to respond with wish lists to the federal Santa Claus. Rather than set a good example of responsibility when money is in short supply and demands for other federal spending are high, it is business as usual in Washington. "You vote for my pet project and I will vote for yours."

Examples of some of the questionable spending are \$50 million to build an indoor rain forest in Iowa to hundreds of smaller projects from coast to coast that would never warrant local taxpayer support. It is our money.

It was a pleasure to receive my property tax bill for 2003 and find that it was actually lower than last years in every item. A welcome relief after years of annual increases, usually in excess of other cost of living items or ability to pay. This was not true in every locality in Wisconsin, and we want to commend the Brown County Board of Supervisors, the Green Bay City Council, Green Bay and other school districts, the City of DePere and all of the other taxing districts who worked hard on their budgets with the taxpayers in mind.

Next year will be another challenge as it is doubtful the state will be able to restore shared revenues to previous levels. Policemen, firemen and school teachers will have to be satisfied and the governor still has to learn more about fiscal responsibility.

The communities of Brown County are scrambling to secure a reliable source of safe drinking water to meet state imposed standards, presumably from Lake Michigan. On Dec. 11, it was announced that the City of Milwaukee had "accidentally" allowed about 40 million gallons of raw sewage to flow

into the lake after a heavy rainstorm. From what we read, this is a frequent occurrence. Accident or not this is completely inexcusable. If a private industry were to commit an "accident" one tenth of that magnitude the DNR would fine them out of business. In this case however, a fine would fall upon the poor utility customers. Unfortunately the City of Milwaukee also gets its fresh water from Lake Michigan so they will probably be the first to face additional purification problems.

The U.S. Supreme Court has approved provisions of the McCain-Feingold Campaign Finance Reform Bill restricting soft money and certain "unlawful" contributions from corporations, unions and other special interests. We will see if this has any positive effect on the 2004 elections, or if special interests will find ways around the new restrictions. True reform will be in effect when our elected officials start representing the interests of the people who elect them to office rather than the special interests who finance their campaigns.

If you want to check out who the big contributors are to U.S. Senate and Congressional candidates, go to www.Opensecrets.org, which is sponsored by an organization called the *Center for Responsive Politics*. It includes a history of contributions since the person was first elected, and even provides their financial statements. You can tell a lot about your representatives concerns by who paid the most to put them in office. For example, the largest contributors to Sen. Feingold, co-sponsor of the McCain-Feingold Reform Act were interests representing PACs and individual contributions from the University of Wisconsin and the Habush & Habush law firms, followed by numerous other law firms and organized labor groups.

Certain provisions of the Medicare Reform Act of 2003 are scheduled to take effect during 2004. Mainly reduced prices for medicare recipients receiving prescription drugs. While a card will be issued enabling all

qualifying seniors a discount, low income seniors or those applying for rather expensive insurance will receive even greater discounts. We hope the system works and not tend to drive up the cost of prescriptions for everyone else. Identifying those who qualify for low income benefits will probably be another big government project.

We can agree with President Bushes decision awarding contracts to rebuild Iraq to American Companies — as long as the bids are competitive and necessary. Unfortunately this whole mess looks like an unprecedented opportunity for taking advantage of the generous American taxpayers.

Governor Doyle has been busy hosting conferences around the state promoted as looking for ways to improve our business climate. A recent article credits him with appointing a 16 member panel to study Wisconsin's minimum wage law, with the aim of raising it above the national average. Isn't this something like the kind of thing Gray Davis did in California?

The Governor had also vetoed a bill presented by the Legislature that would require state agencies to review rules that place unnecessary burdens on small business, and exempt small business from penalties if they self report rule violation rules and try to correct them on their own. We understand that compromise legislation is being drafted that the governor and legislature can agree upon. We can appreciate that environmental concerns must be addressed, and the new proposals would #1 - specify conditions for permits, #2 - Streamline the process for permits, #3 - Designate new exemptions for business that does not present significant air quality threats, and #4 - Allow businesses to appeal proposed air monitoring requirements they deem unreasonable. Perhaps the DNR can also come up with better ways to monitor existing business, with less paperwork and more cooperative solutions.

New York City is proposing a 1,776' high "Freedom Tower", to commemorate the 9/11 disaster. This would certainly be a beautiful and appropriate

memorial. Supposedly this project is to be financed by insurance proceeds so hopefully would not involve federal taxpayer funds which we would all pay for.

As posturing to gain financial advantages in campaign funding for the coming state and national elections proceeds, it is interesting to see how the media and opinion writers define what they consider "special interests" and their relations to proposed campaign financing restrictions. Criticism of the Governor, President, Legislature or Congress is usually well publicized and often seems to come from well-organized sources promoting their own self interests.. It seems obvious that ones description of the term "special interest" is based on partisan beliefs, usually contrary to what you may personally believe is best for the state and country. 2004 will be interesting year.

The Wisconsin Taxpayers Alliance reports that based on their income tax returns, Wisconsin residents claim about \$1,000 less than the national average for charitable donations. We rank 47th out of 50 states, even though average income is close to the national average. High state taxes, leaving less money for other purposes was given as one possible reason. Another could be that Wisconsin residents are just more honest than others when they fill out their income tax returns.

An article on page 2 of this "TAX TIMES", by Rep. Frank Lasee, reports that the state is wasting millions of dollars per year by mandating the use of expensive telephone systems for state agencies. If a private business were to determine their overall expenses are too high, they would examine them one by one to establish if they are cost effective and take necessary corrective actions. Considering the options presently available, it would seem that paying an excessive amount for telephone service would stand out like a sore thumb. The same goes for all other services and expenses on the profit and loss statement. Unfortunately government agencies are still largely able to set their budgets on what they want rather than what is available as is the case with private industry. Share-

holders and making a profit are not considerations.

It also seems that when any government unit decides it needs new facilities, which seems to be often, the magnitude and cost of the final product far exceeds that of a private industry with similar requirements.

Perhaps more attention should be given to placing people in charge of government departments who approach costs with the taxpayers in mind rather than the politicians who are often rewarding the special interests who got them elected.

Mayor Schmitt has proposed the discontinuance of trash pickup from apartment buildings of more than 6 units as a cost cutting measure. Many of them already do this on their accord. Whether servicing these residents is more expensive, or if the city will realize significant savings with lower personnel and equipment costs by this action was not disclosed. This is something to be worked out between apartment owners and the city.

Apartment buildings are assessed property taxes on their valuation the same as private residences or commercial property. This is an expense passed on to renters for reimbursement. A suggestion would be for landlords to itemize the amount of property tax renters are actually paying each month on their rent bills. As many as a third of Green Bay residents are renters, and possibly don't understand that they also pay property taxes for the services they demand and receive.

The Green Bay Board of Education will spend \$60,000 for a study to determine the cost effectiveness of its programs. Hopefully this will result in savings to taxpayers. Also, there have been a number of new elementary schools built during the past 30 years, along with additions to the middle and high schools. Some indications are that total enrollment may be leveling off, which should reduce the need for new and expensive facilities.

While the County Board of Supervisors managed to reduce their

property tax levy requests, they did add or increase a number of fees. These are largely directed towards the parties receiving the benefit of county services, which should be more acceptable to most of us than raising taxes.

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."

"The most successful politician is he who says what people are thinking most often and in the loudest voices." . . . Theodore Roosevelt

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

"Taxes are not levied for the benefit of the taxed." . . . Robert A. Heinlein

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

Inside This Issue.

What is a "TABOR?"
County 2004 Budget Sets Good Example.
More Bureaucracy Isn't Answer to High Taxes.
Taxpayer Survey Coming in February.
Reminder on Dues.
National Debt Clock Update.
Prominent Speaker for January Meeting.
Parking and Downtown Development.
The Taxpayers Bill of Rights.
Things That Make Us Wonder.
and more.

The TAX TIMES - January, 2004

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

- 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.
- Tuesday - February 17, 2004 – Primary Elections.**
Brown County Supervisor and Municipal Positions.
- Thursday - February 19, 2004 – BCTA Monthly Meeting.**
GLORY YEARS, 12:00 Noon
Program to be announced.
- Thursday - March 18, 2004 – BCTA Monthly Meeting.**
GLORY YEARS, 12:00 Noon
Program to be announced.
- Tuesday - April 6, 2004, General Election.**
Know the candidates position and VOTE!

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



January,
2004

"The point to remember, is what the government gives it must first take away." . . . John S. Coleman

"It's amazing the amount of news that happens in the world every day always just exactly fits the newspaper." . . . Jerry Seinfeld

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.