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# ◆ The TAX TIMES ◆

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Newsletter of the Brown County Taxpayers Association

June, 2004

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## HEADING FOR THE FINISH.

I heard an interesting idea the other day. But it was dismissed so summarily by our legislative leaders that it did not get the fresh air it deserved.

Mark Bugher, former secretary of the state Dept. of Revenue and the Dept. of Administration, one of the erstwhile "Gray Eminences" and member of the Governor's Task Force on Educational Excellence, recently proposed a 20% property tax cut. He proposed funding this cut (and you must always 'fund' tax cuts because cuts are state budget appropriations) by raising the state sales tax to 6% and ending about \$750 million in tax exemptions for certain services.

Bugher said, "The onerous nature of the property tax is such that we really have to do something about it." Amen and Hallelujah! However, Speaker Gard immediately scoffed at the idea, "That's just silly. We can restrain government spending without raising taxes."

But Gard was wrong to scoff at Bugher's thoughtful proposal. Bugher's proposal is not a tax hike, but a tax shift. If he scoffs at Bugher's shift, then he must scoff at all Tommy Thompson's tax cuts, which were really tax shifts (which Gard likely voted for.) True tax cuts must by definition be accompanied by overall spending cuts. And we all know there have not been nor will there likely be any overall state spending cuts in our lifetime. I will return to that thought.

Bugher's proposal would return long lost progressivity to our tax system, helping to justly peg taxes to one's ability to pay. My complaint with Bugher's plan is that it is too timid. For one thing, it aims to relieve school funding without addressing the real problem of the funding formula.

And, a 20% property tax cut is insignificant. Property taxes must be halved to be truly relieved. And to halve the property tax, public school and tech college levies must be removed from the property tax and the state must assume its full constitutional responsibility to provide free public education.

And you would expect Bugher to have proposed ending the corporate income tax to boost economic growth and counter resistance to his sales tax expansion. He could have funded the corporate tax cut simply by ending the inefficient and piddling lottery tax credit. And this side bonus for the campaign finance reform fanatics: Ending the corporate income tax and all its proliferating loopholes would reduce special interest influence at our Capitol. Something crusading Saints McCain and Feingold have utterly failed to do.

Let me return to overall state spending. UW Prof. Don Kettl, a venerable if not yet gray eminence, recently wrote that the quality of state and local services is a hallmark of Wisconsin. He argued that state taxes and spending are not all as high as some rankings would make us believe.

And government spending is an important part of our economy. State and local government spending composed 21.3% of Wisconsin Personal Income in 2000, the last year for which there is U.S. Census data. 3.5% of the total was Federal funds and 17.8% by from Wisconsin taxpayers.

And Kettl noted, as did Bugher, that the property tax was the real killer. A good part of my heart agrees with Kettl. We have a most glorious state, thanks in part to our tax-supported bureaucracies. The problem is that there are so many of them and they compete rather than cooperate.

I want to beat the drum for Kettl's call for intergovernmental cooperation. This is where some tax savings are to be found. There may not be big enough savings for politicians to tout on the campaign trail, which seems to be a priority for them, but in combo with a tax shift like Bugher's, we could do ourselves proud.

There are many turf issue to settle before we can get to Kettl's vision of cooperation. There are many special interests to be appeased before we can get to Bugher's vision of fair taxation. But we're already four years into the next Millennium. Let's get to it! We must allow Bugher's idea and the TABOR idea to see the light of day. Too many naysayers wish to protect their turf without ever letting the discussion take place. When we turn the reins over to our children, I want them to have Smarty Jones or Sea Biscuit, the equine equipoise of the Depression Doldrums not Quickdraw McGraw. **Richard Parins, President**

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

## Understanding Wisconsin's "Smart Growth" Plan.

By Jennifer Sunstrom

As part of the 1999-2001 state biennial budget, the Wisconsin legislature passed comprehensive planning legislation which has become known as the "Smart Growth" law. Although the legislation does not dictate to communities any particular land use policy, it does provide the framework for developing community plans in a comprehensive nature through the use of nine planning elements.

### These Elements Include:

- **Issues and Opportunities.**
- **Housing.**
- **Transportation.**
- **Utilities and Community Facilities.**
- **Land Use.**
- **Agricultural, Natural and Cultural Resources.**
- **Economic Development.**
- **Intergovernmental Cooperation.**
- **Implementation.**

The law also requires consistency between the local land use regulations and each community's land use plan by January 1, 2010. For example, if a community approves a zoning change for a subdivision plat, the community must base that decision on their comprehensive plan. If a community fails to base their land use decisions on their comprehensive plan, those decisions may not be considered legally defensible under the new statutes.

Another important element of the Smart Growth law is the public participation requirement. The new legislation requires local governments to follow a number of procedures before they can adopt their plan.

\* **First**, the law requires that the public be allowed to participate at every stage of the comprehensive planning process which must be outlined in the community's public participation plan.

\* **Second**, the community must provide the public with access to a draft of the comprehensive plan by sending it to adjacent jurisdictions, the Wisconsin Land Council, the regional planning commission serving the community, the public library serving the area and all other jurisdictions located entirely or partially within the boundaries of the community.

\* **Third**, the community must hold at least one public hearing prior to adopting the comprehensive plan, announced by a Class 1 notice.

As part of the Smart Growth law, a grant program was also established to assist local communities in financing the cost of developing a comprehensive plan. The grants are awarded on a competitive basis and require each recipient to address 14 planning goals. Additional financial incentives are given to communities participating in a multi-jurisdictional planning effort.

Despite significant efforts to provide the public with information regarding what the Smart Growth law encompasses, the law has drawn criticism from around the state, due in part to

misinformation. To separate fact from fiction, the *Wisconsin REALTORS® Association* has tried to dispel some common myths about the law. Listed below are several examples:

**1. Smart Growth is just another law created by the government to take away private property rights.** *One of the main objectives of the law is to protect private property rights by making the planning process more accessible to property owners and other members of the public. Also, the law gives property owners greater certainty about what they can do with their land because all land use decisions must be consistent with the community plan. Also, the law creates more accountability by requiring all plan changes and amendments be done by the elected officials by ordinance.*

**2. Smart Growth gives the state the authority to control the content of local comprehensive plans.** *The law does not give the state the authority to write, edit or police local plans. The state only administers the grant program and ensures that communities which accept a state grant fulfill the requirements of the grant program.*

**3. Smart Growth is designed to stop growth and development in rural areas and direct it to urban areas.** *Smart Growth does not dictate where growth can and cannot occur or require growth boundaries and high density development. Although these are the requirements in other states, Wisconsin's law allows communities to grow or not grow any way they wish.*

**4. Once a community adopts a comprehensive plan, the community cannot change the plan.** *Comprehensive plans can be amended as often as a community desires, as long as it follows the proper procedures for amending its plan. All plans must be updated at least every 10 years under the law.*

The real estate industry supports comprehensive planning efforts because we believe that planning and balanced land use decisions are necessary to have a high quality of life in any community. There are millions of dollars in property value in each community that need to be protected and there is no better way to ensure that public money is spent wisely and efficiently than through proper planning. Although there are many benefits to comprehensive planning, the only way to ensure that a community is striking the proper balance between public interests and private property rights is by being actively involved throughout the planning process.

Jennifer Sunstrom, Governmental Affairs Director  
Realtors Association of Northeastern Wisconsin.

"If there must be trouble, let it be in my day, that my child may have peace."  
. . . Thomas Paine

"Economy has frequently nothing whatever to do with the amount of money being spent but with the wisdom used in spending it."  
. . . Henry Ford

"When prosperity comes, do not use all of it."  
. . . Confucius

## May Meeting Notes.

Monthly BCTA meeting held May 20, at the Glory Years. Open to all members and interested parties.

Jeffrey Rafn, PhD, President of Northeast Wisconsin Technical College, and Sandy Duckett, VP of College Advancement, reported on the state of NWTC. Ms. Duckett noted that NWTC is the fastest growing large two-year college in the U.S. Major contributions of equipment have provided state-of-the-art training opportunities for several programs. Technical colleges train 66 percent of nurses in Wisconsin.

Dr. Rafn stated that the \$46.6 million referendum passed in the Spring 2001 election provided for 200,000 square feet of additional space at the Green Bay campus, including 80,000 square feet for Health Sciences and 21 computer labs. Also, there were 21,000 square foot additions at the Marinette and Sturgeon Bay NWTC facilities. No major additional construction is anticipated for 10 to 15 years. The Health Sciences building was designed to accept a fourth floor when needed in the future.

The referendum provided \$2.5 million for a Business Incubator. An additional \$2.5 million of matching funds are anticipated.

Prior to the referendum, NWTC anticipated 5,000 full time equivalent (FTE) students by 2010. In actuality, enrollment was 5,200 FTE's last year and 5,700 FTE's this year. The current projection for next year is 6,000 FTE's. Dr. Rafn attributed these increases to three factors:

- \* High school grads see a need for additional training.
- \* Technology requirements for industry have increased.
- \* The University System's enrollment caps and increasing tuition make the technical colleges a more viable option.

Several measures will increase NWTC's operational efficiency and use the facilities for the greatest good of the community. Plans are in place to use the new Technology Center for summer

"The political machine triumphs because it is a united minority operating against a divided majority."

. . . Will Durant

classes. Weekend student numbers have increased from 830 to 4,500 over the last five years. Late classes and part-time and limited term instructors are used to buffer peak student loads. A 25 percent increase in enrollment has been handled without a permanent staff increase.

NWTC is the fourth largest of the technical colleges and has the second lowest cost per student in the system. Enrollments of 110 percent are accepted to net 100 percent after initial dropouts. NWTC has the highest number of students per instructor. Low usage programs have been dropped, as the vocational courses offered, must pay for themselves.

The next BCTA meeting is scheduled for Thursday, June 17, at the Glory Years. The scheduled speaker is Prof. David Littig, Environmental Affairs and Political Science instructor from UWBG. Details on the back page of this *TAX TIMES*.

Dave Nelson – Secretary.

## Who Pays Income Taxes?

The Wisconsin Taxpayers Alliance reports that for the 2002 tax year, 2.7 million state returns were filed, reporting a total of \$106.35 billion dollars in income. 55% of the filers had incomes under \$30,000, and these people paid 33% of the taxes.

4.6% of the states income tax filers reported incomes of \$100-200 thousand, and this group paid 18.1% of the tax. There were 30,652 returns, or 1.1% reporting incomes of \$200,000 or more. While this group earned only 13.8% of the income earned in Wisconsin, they paid \$901 million, or 19.4% of the taxes. Thank you.

## National Debt Clock Update.

As of June 1, the National Debt was \$7,192,482,701,503. An increase of over \$22 billion in the past month. The average amount per family has risen to \$114,546, or an increase during the month of about \$353 per family, enough to finance a new automobile - if you had the choice.

## Property Tax Relief From A Sales Tax Hike?

### Don't Believe It.

The recent headline read "*State Panel Urges Sales Tax Hike.*" As could be expected, the "panel" was a group appointed by Gov. Doyle seeking a way to increase funding for education without cutting other state programs. More specifically, elimination of limits on teachers salaries; reducing classroom sizes, and expansions of school programs. Is this the Governors response to calls for a "taxpayers bill of rights"?

The claim is that by increasing the sales tax to 6.0% and eliminating certain items now exempt, the state could raise another \$1.5 billion annually, allowing reductions in the property tax. The increase in sales taxes equates to about \$275 annually per capita, and will have to be paid by someone.

Where have these people been the past 40 years? We can believe the part about the \$ 1.5 billion, but not the property tax relief. A quick look at the state budget shows this is about the amount we have been short each year. Property tax relief is the same argument offered in 1960 when a 3.0% sales tax on "a few selected luxury items" was first imposed. Since that time, the tax base and rate has been expanded several times, and county sales taxes have been added. Wisconsin's sales tax collections are in the upper half per capita, and property taxes are consistently near the top nationally, as well as is the overall tax burden placed on our citizens.

While additional tax relief for schools to local districts from the state would be welcome, other demands on our property taxes will very likely make up for the difference. The state also is capable of spending any extra money they receive.

We agree that education spending is a top priority, but it carries an immense price tag. Available tax money is a resource the use of which must be prioritized the same as the importance of programs for which it is intended.

The problem is spending more than we have available, not making more money available to spend. **JF**

## BETTING ON THE CONSTITUTION.

The Wisconsin Supreme Court declared that the gambling compact negotiated between the Forest County Potawatomi tribe and the Doyle administration was unconstitutional.

When those secret compacts were first disclosed a year ago, the legislative majority was extremely concerned about the content of the compacts. The governor had given away a permanent monopoly on gambling and a massive expansion of gambling to the tribes at a bargain basement price.

We were more concerned, however, that the compacts were a flagrant violation of the Wisconsin Constitution. The new deals were permanent – prohibiting any future governor or legislature from ever exercising oversight over gambling or revisiting the compacts. The deals gave away the state's sovereign immunity - opening up Wisconsin taxpayers to unlimited lawsuits against them by the tribes. And the deals included games specifically prohibited by the voters of Wisconsin when they amended the state constitution in 1993 to specifically define what gambling would be allowed in Wisconsin.

These concerns led us to challenge the compacts in court. The court has now ruled that: *"We hold that the Governor exceeded his authority when he agreed unilaterally to a compact that permanently removes the subject of Indian gaming from the legislature's ability to establish policy and make law. Further we hold that the Governor acted contrary to the public policy embodied in state law and therefore acted without authority by agreeing to allow the Forest County Potawatomi Tribe to conduct new games that are prohibited by Article IV, Section 24 of the Wisconsin Constitution and by Wisconsin's criminal statutes. Finally, we conclude that the Governor exceeded his authority by agreeing to waive the state's sovereign immunity, an act which he had no inherent or delegated power to undertake."*

Since the court ruling, the governor and his allies in this case have complained that undoing this compact puts at risk payments that the Indian tribes had pledged to the state and creates fiscal pressure within the state budget. The high court appropriately pointed out that argument is irrelevant.

Every lawmaker takes an oath to defend the Wisconsin Constitution, and this lawsuit was initiated because we take that oath very seriously. The court's decision reaffirms that the Wisconsin constitution is not for sale - not to the governor, not to the tribes, not to anyone, for any amount of money. Every citizen of the state - regardless of their political affiliation or their position on gambling - should celebrate the fact that the high court has so aggressively stood up to defend the integrity of our constitution.

Since last spring when the governor announced his compact, the "marketplace" for tribal gaming compacts has changed dramatically. Tribes are now in discussions with other states and other cities about agreements that offer payments five to six times higher than the ones agreed to by Governor Doyle. I believe the Supreme Court's decision presents him with a golden opportunity to negotiate compacts which are constitutional, fair to the tribes and an even better deal for the Wisconsin Taxpayers.

**Assembly Speaker John Gard.**

## Only 11,218 Fans Attend Opening Game. Team Officials Blame Lack of Interest.

A sparse crowd of only 11,218 fans were scattered about 71,000 seat Lambeau Field for the seasons home opener. Despite a massive advertising campaign, perfect football weather, and plenty of free publicity by the media, there were 59,782 "no shows." When questioned, some of those who didn't attend said, *"they will win or lose regardless of whether we go there or not, so what's the use?"* Many said they had more important things to do that day, and that attending the game was far down on their list of priorities. Others simply stated that in spite of not winning the championship for several years, they were satisfied with the way things were going, even though they thought a few players could have been giving a better performance. Also, negative advertising by fans from the opposing team was turning them off. Although only 15.8% of ticket holders showed up, team officials expressed hope that there would be more interest in the playoff games starting in September and ending in November championship.

We acknowledge that the above headline and article are false, and unlikely will ever be seen in Green Bay.

However, it could very well been written to cover the April 6, election for the Brown County board and other important local races. The percentage of eligible voters who bothered to vote in that important election would equate to a turnout of 11,218 at Lambeau Field. This election was important as we had the opportunity to determine who would establish the management and policies under which our local government is run. We had the responsibility to choose those responsible for spending hundreds of millions of dollars on behalf of our school districts, county and municipal governments, and determine what means would be used to raise the funds to pay for these services.

Does the April 6, turnout of only 15.8% indicate that the remaining 84.2% were completely satisfied with what they receive for their tax dollars, or does it indicate that we are letting a very small minority establish the direction our government is heading, as well as decide how much and for which purpose we will be taxed to pay for it.

**JF**

"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**

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

. . . **Groucho Marx**

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**www.BCTaxpayers.Org**

## Things That Make Us Wonder.

If there is anyone who still thinks the Kyoto Environmental Treaty which is supposed to control global warming is a good idea they should check the March, 2004 "National Geographic."

A well illustrated article on China covers its rapid transition from a rather backward economy to full scale industrial giant. Good or bad, much of this is used to produce goods that we in the United States consume.

For one thing, it is obvious the Chinese do not have the equivalent of OSHA, or the EPA as air and water pollution is widespread and taking its toll on the health of their population. Working conditions and safety are apparently of little concern. We acknowledge this is a concern that should be addressed.

The interesting thing is that China and other nations becoming industrialized are largely exempt from the restrictions imposed by the Kyoto Accord because they are considered a "developing nations." The United States would be forced to dismantle much of its industrial base because of the energy consumed and pollutants created in relation to the rest of the world. This could have a dramatic negative effect on our economy and standard of living.

The last we heard was that while the previous administration strongly supported this treaty, but was unable to convince congress to endorse our participation.

The United States has a long and ~~compassionate history of allowing~~ and welcoming immigrants from throughout the world to become part of our society. This has been largely accomplished by enforcement of immigration laws controlled by the government to suit, among other items national security and our resources.

In recent years, large numbers of so called "illegal immigrants" have entered our country through clandestine channels. Many of these have assimilated to our society through legal channels such as amnesty, while others have caused all sorts of security and social welfare problems. We are also finding

that the resources of the United States are not unlimited.

Whether or not it is true, or even a problem, we hear stories of politicians in various parts of the country actually encouraging more immigration of this type in the hopes it will lead to political power down the line. Most of us probably believe that a lot more control is necessary over immigration, so let's hope it is not true.

After 35 years or so of existence, officials at the UWGB have acknowledged that the system of roadways about the campus is confusing, and have retained consultants for advice. Remember all of the lamp posts which were originally installed on the drives? Half of them were later removed to save operating costs. In a related article, the expensive connecting walking tunnels between buildings may be eliminated from future construction to save taxpayers money. Tuition fees only go so far.

While many taxpayers seem to feel that enough is enough, there are many items around the corner that will have to be resolved in future spending equations.

It was recently publicized that our Interstate Highway system and other infrastructure were deteriorating rapidly and will cost untold billions to repair. Other items on the list so far include: pollution control and other environmental issues, the war in Iraq and other national security problems, benefits for school and government employees, water supplies for the country, an ample supply of energy for the future, health care for everyone, Social Security and Medicare, public safety, schools and education, parks and recreation, and whatever else it is you wanted. Hold on to your pocketbooks.

The exorbitant cost of medical care and insurance is causing many ~~serious problems, from the tax dollars~~ required to satisfy public employees to private employers providing benefits to both their active and retired employees. here are many other who are unable to pay for health care on their own.

There are no signs the problem will bottom out anytime soon.

Possibly because it is an election year, it seems that all government solutions to the problem are directed at subsidizing and worsening the problem rather than looking for a solution. No one will deny that adequate health care should be provided all citizens, but at what cost? An example is the Prescription Act which may will .turn out to be a national financial disaster. Any study should prove that much of the problem has caused by government policy and mandates, and it would be nice to see our representatives take the initiative to explore and correct the system rather than just throwing money at it.

The disclosure of the alleged mistreatment of Iraqi prisoners by American guards is a national embarrassment. So far it has not been made clear why or how this story was released, or if the prisoners themselves may even have somehow been responsible of their treatment. Unfortunately apologies or cash payments to the prisoners will probably be ineffective even though it has been suggested by those trying to capitalize on the affair.

It would seem ironic that we apologize and give cash to someone who is in prison for shooting at Americans in the first place.

In the meantime, Steven Avery, who spent 18 of his best years in a Wisconsin prison as a result of a justice system more interested in a conviction than justice doesn't even get more than an apology. Even if he got what it costs to keep him in prison as retribution it wouldn't cost the taxpayers more.

While Congress and the President keep proposing new ways to spend our money, special interests busy lobbying for tax breaks that so far this year could cost about \$170 billion. These include tax breaks for Oldsmobile dealers even though it was announced five years ago the line was being discontinued,

**Continued on Next page**  
(Continued) and accelerated depreciation schedules for NASCAR grandstands in order to lower their federal tax liability.

Tax breaks can be beneficial to

the economy if sufficient new jobs are created as a result, or perhaps if national security is jeopardized. No business enterprise should even exist if it doesn't anticipate a profit, and not having to worry about a tax liability makes that a lot easier. Under normal circumstances, it is necessary to produce a profit in order to have an income on which to pay income taxes. There are countless industries effected by conditions adverse to their success, some controllable and some not, but that doesn't necessary qualify them for a "tax break."

Basically a "tax break" and a new spending proposal have one thing in common. They both reduce the amount of money available for other expenses, and someone else or some other source must be tapped to pay for them.

Assembly Speaker John Gard has announced a push to limit property taxes by local governments and school districts, which certainly be welcome news to most property owners in Wisconsin. In order to accomplish this, however, it would be necessary to bring state spending under control also. This would mean a limit on new state spending, limiting spending mandates to municipalities and school districts, and no more cuts in the school aids formula or revenue sharing to local communities. Sooner or later the state will run out of accounting gimmicks and get serious about cutting their own expenses.

The fuss over the traffic "bump outs" on Jefferson St., should be a matter of what is best for the downtown area. The bottom line is to attract traffic to the area by making it attractive and more user friendly to visit and do business. The bump outs would be attractive and make pedestrian traffic safer. At the same time, they could considerably restrict the flow of traffic on a busy one way street, and perhaps give people another reason not to visit the area.

The Wisconsin Taxpayers Alliance reports substantial reductions in first grade enrollments in many of the states public school districts over the past ten years. Madison had a 16.2% decrease from 1993 to 2004, while the Green Bay

School District is down 3.7%. If this trend continues, total school enrollment could drop accordingly in a few years. What this could mean for taxpayers is that the need for new facilities and additional staff could be leveling off. Even the UW system has taken note. School districts with enrollment declines may have more of a challenge justifying new construction and budget increases.

After 40 years of planning and containment of deposits, there is renewed interest in beautifying Renard Island. There are a number of proposals and price tags. We assume most people would agree something useful should be done with this eyesore. The logical step would be to proceed a little at a time, using whatever funds are available without burdening taxpayers.

Perhaps a private developer would be interested in creating a marina on the site. There are other several other private marinas in the area, and apparently a need for more. From the plans it appears a marina would be the most expensive part to develop, and this could turn an expensive liability into a revenue producing asset.

Wisconsin Attorney General Pat Lautenschlager has issued an opinion that the federal "No Child Left Behind Act", cannot be enforced as it does not include adequate funding to the states from the federal government for compliance. In other words, an "unfunded mandate."

In the meantime, Gov. Doyle has proposed four year kindergartens throughout the state. Details on the cost and who would pay for them have not been made clear. If the state doesn't bear the cost, will the Attorney General will declare these as "unfunded mandates" also. While these programs may have merit and the backing of the teaching profession, they also carry a huge price tag for facilities and staff.

The Wisconsin Supreme Court has overruled Gov. Doyle's authority to personally negotiate Indian gaming compacts on his own. It didn't take long for them to take advantage of the generous concessions he gave them

shortly after becoming Governor. These included new games which had been previously banned, perpetual compacts, and a revenue sharing plan not necessarily to the advantage of the state or taxpayers.

We acknowledge that the casinos are popular with many people and are considered a viable industry. However many still question if problem gamblers are causing other problems for taxpayers to support, and if the compacts are in the best interests of the state and local communities. Even the voters in Madison rejected a new casino in their community by an almost 2 to 1 margin in a February referendum.

The DNR has estimated that including the last week of may, the City of Milwaukee has discharged about 18 billion gallons of raw sewage into Lake Michigan during the past 10 years. It seems to happen whenever there is a heavy rain. Let's hope that Lake Michigan is big enough to overcome this problem, as we will all be receiving our drinking water from there before too long. They still haven't placed the blame for all of the beach closings in the area during recent years. If you or I owned a boat and are caught emptying a holding tank in the lake we would be fined heavily by the DNR. In the case of Milwaukee they just keep track of the number of gallons and look the other way.

In a closely related news item, plans are underway to construct a massive coal powered electric generating facility in the Milwaukee area. Demands for energy are stretching available sources to the limit. Coal powered generators are likely the best source, and we ~~are sure that alternatives such as nuclear,~~ hydro or wind would not be feasible or even permissible.

Although the utilities claim technology has been improved to the point that air pollution would not be a problem, they intend to pump 2.2 billions gallons of water from Lake Michigan to cool their boilers. This is more water than entire Chicago area uses daily. Opponents of the plan claim this could raise the temperature of the lake as much as 10-15 degrees. Whether they are concerned with a relatively small area, if the

cold of the winter would return the area to normal each winter, or what would have to be determined by reliable accepted engineers. The point is that if Lake Michigan is going to be our source of water forever in the future, some honest assurance should be given regarding potential environmental damage which could be allowed to become another big taxpayer expense.

A coalition of large corporations has been formed to explore methods of providing health insurance coverage at a reasonable cost to their employees who do not otherwise qualify for benefits.

They plan on working with health insurers to come up with an affordable and acceptable benefit package. If successful, perhaps the government should take a look and see how they manage to do it.

Hydrogen has been promoted as the fuel of the future, capable of powering automobiles and other vehicles. It is one of the most abundant elements on earth, and supposedly easy to isolate for use. If so, is it possible it could be utilized to power our electric generators or provide heat in the future?

Did you ever wonder how with all the governments "respect" for our privacy, every other insurance company knows who to solicit for medicare supplement insurance, and who to hustle for the new prescription drug supplemental coverage.

There has been a lot of publicity created over the issue of legalization of same sex marriages. This is a rather controversial subject that we do not intend to debate. We are concerned however that this could likely have a taxpayer implications involving income tax dependency, insurance beneficiaries and benefits, joint ownership along with property and survivors rights, and a host of liability issues. Dependent insurance coverage for public employees alone could create a major taxpayer expense.

Regardless of ones view of the issue, it is difficult to comprehend that a solitary judge in California or Massachusetts can make a decision which could

forever change the standards of religious and family values which have existed since the beginning of civilization. If this is the way things are going to be, shouldn't more consensus from government, religious, and legal sources as well as a majority of the population have had their say. Just where do other countries stand on this matter?

While our TV stations claim some degree of responsibility in accepting commercials for broadcasting, the ones claiming to settle IRS claims for just pennies on the dollar, or a total of \$20.00 seem misleading. Why pay taxes? Just jot down their phone number and wait for the IRS to call you.

A recent news items making national headlines was that owners and employees of Wisconsin's 80 "strip clubs" have been actively registering their patrons to vote. While we applaud any efforts to register and encourage people to vote, this seems to be the ultimate single issue constituency.

State Lottery Officials have estimated that increased sales this year should provide about \$2 million more in property tax relief this year. This welcome relief will equate to about .36 cents per capita.

The price of gasoline is a concern for all of us. Unfortunately there does not seem to be much we can do about it. Nonetheless it seemed ironic that on Memorial Day it was possible to fill your tank at any station in Marinette for .15 cents per gallon or more less than in Green Bay. This is a result of competition from Michigan where the state tax is about .10 cents a gallon less than in Wisconsin. Apparently the stations in Marinette get their gas from Michigan also.

As usual, lots of things to wonder about. Jim Frink - BCTA

*"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. Others could easily be expanded to full length feature articles worthy of further study and action to protect our interests as taxpayers. Sometimes we try to put a different spin on items from what you read in the papers or see on TV. We try to cover a wide variety of subjects in a limited space, which also illustrates 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 proper memory for a politician is one that knows what to remember and what to forget."*

*. . . John Morley*

*"Let us not seek the Republican answer or the Democratic answer but the right answer." . . . John F. Kennedy*

**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.**

# The TAX TIMES

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## Inside This Issue.

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**Understanding Wisconsin's "Smart Growth Plan."**  
**Who Pays Income Taxes?**  
**Property Tax Relief From A Sales Tax Hike?**  
**Betting On The Constitution.**  
**Only 11,218 Fans Attend Opening Game.**  
**Things That Make Us Wonder.**  
and more.

## The TAX TIMES - June, 2004

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

**Thursday - June 17, 2004 - BCTA Monthly Meeting.**

**Glory Years, 12:00 Noon** (Use Crooks St. Entrance.)  
Speaker — David Littig, Prof., Public and Environmental  
Affairs & Political Science. UWGB

**Thursday - July 15, 2004 - BCTA Monthly Meeting.**

**Glory Years, 12:00 Noon** (Use Crooks St. Entrance.)  
Program will be announced.

**Thursday - August 19, 2004 - BCTA Monthly Meeting.**

**Glory Years, 12:00 Noon** (Use Crooks St. Entrance.)  
Program will be announced.

**Tuesday - September 14, 2004 - Primary Election.**

**Tuesday - November 2, 2004 - General Election.**

**BCTA Monthly meetings are held the third Thursday of each month.  
12:00 Noon 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 our open meetings.  
Call Jim Frink — 336-6410 for information or to leave message.



# June, 2004

"Everything I say, you know, goes into print. If I make a mistake it doesn't merely affect me, or you, but the whole country. I, therefore, ought at least try not to make mistakes." . . . Abraham Lincoln

"There is no such thing as a non-political speech by a politician." . . . Richard Nixon

### **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](http://www.BCTaxpayers.Org)  
for Details.**