
◆ The TAX TIMES ◆

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Newsletter of the Brown County Taxpayers Association

October, 2004

The Taxpayer Bill of Rights: Cry ‘Wolf!’ and get your apples back.

Once upon a time in an orchard, a man cried wolf. The orchard owners ran to his aid only to find the man struggling with several bushels of apples. He denied knowing who had cried wolf, but sweetly enlisted their help hauling the apples back to his house. The genial owners were not sure he had paid for the apples, but gladly helped the charming man.

This happened many times over the harvest season. Finally one day, the man cried wolf and no one came. He called again and waited. Then he heard someone else scream WOLF! He dropped his bushel and fled. And the orchard owners snuck out from behind some trees and snatched back all the apples.

Well, legislators have time and time again cried wolf over high taxes. And we have run to the polls to help them, only to have them pick our pockets.

It is amazing how we have accepted proliferating, porcine government spending and taxes. We should have been the ones crying wolf!

We are finally facing a chance to cry wolf and get our apples back. The Lasee-Wood Taxpayer’s Bill of Rights puts the power of the tax back in the hands of those who own the orchard.

I know I am willy-nilly mixing metaphors, but trust me on this. The Lasee-Woods TABOR is the original TABOR and the only one with detailed constitutional language restricting future legislators and governors from circumventing limits.

The disciplined constitutional amendment is broad in nature with specific details of implementation, with no more flexibility than is needed to conduct the people’s business. In the end, taxpayers can always authorize or refuse additional spending through referendum.

I don’t entirely understand some lawmakers’ opposition, since a TABOR will temper the boom and bust economies we experience by limiting drastic cuts in the same way it limits drastic increases. Our representatives might actually get down to doing the people’s business and brighten out economic horizons.

Remember, a constitutional amendment represents a collective decision made by the people to gird our system of checks and balances. The State of Wisconsin now is applying for every credit card offered in today’s mail to cover all the stuff it bought with yesterday’s credit cards – accounting gimmicks to push the debt indefinitely into the future.

Liberals – and some conservatives, too – will insist that the existing budget process can work. But the proof has gone poof! There is no evidence in the fossil record for *budgetus disciplinus*. Taxpayers have been generous to a fault on education and aid the less fortunate, and government has taken full advantage across the board.

If the Lasee-Wood TABOR had been in place since 1986, property taxes would be approximately 19% of their current levels and personal income taxes would be reduced by 25%. Now, those numbers would boost the rainy-day savings we need to tide us through recessional times.

So, next time you hear a man crying wolf in the orchard, ask him if he paid for the apples. Check the receipt for his vote supporting the Lasee-Wood Taxpayers Bill of Rights before you help him with the apples.

And forgive me my multiple metaphors.

Richard Parins, President

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

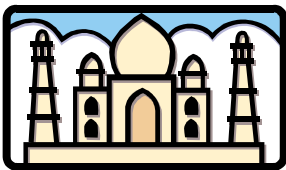
Your Property Tax Assessment. What Can You Do?

In order to comply with state regulations that real estate property values be equal and current, the City of Green Bay (and other municipalities) conducted a revaluation of all parcels of land. Rather than make a door to door inspection of all property, which is an extremely time consuming and expensive procedure, the city assessors office used computer software which took data about each property, such as the age,, size, construction, and condition and compared them with recent sales figures for comparable properties in order to assign a current assessed value. By law, this value is based on the price that a property could be currently sold for.

The result was a 35.15% increase in assessed valuation between 2003 and 2004. The value of residential property increased by 39.54%, commercial property by 31.76%, and manufacturing property by 34.05%.

As with any revaluation, there is always room for error. Some properties had value increases of 100% while others had none at all. The Green Bay City Council has recommended that any property which increased more than 43% or less than 23% be carefully reviewed before being approved.

While the city is confident that the reassessment numbers are accurate, it is basically up to the individual property owner to question the results. There are two rules of law that apply to property values: #1 – All property must be valued equally, and #2 – Property must be valued at the fair market value at which it could be sold. Don't expect a valuation at less than the property could be sold for. Some factors may make it difficult to compare similar properties. Location could make a big difference in value. Some properties have design or appearance deficiencies that make them difficult to sell, which could lower their value. The value is



Although the citywide increase in valuation should result in a lower tax rate per thousand dollars of assessed valuation, most property owners will likely find a net increase in their taxes due to the increased value of their property after reassessment and budget increases.

The National Taxpayers Union recently prepared a comprehensive guide for homeowners "*How To Fight Property Taxes.*" Following are suggestions from the book which would apply to homeowners in Green Bay or any of the other 13,500 local government units using property taxes as a source of local income.

IS YOUR ASSESSMENT FAIR?

The first step is usually to find the value of your property the last time it was fully reassessed, and determine any improvements since that time. Details and criteria on your properties work papers should be available for review from the assessors office.

- **Check for obvious errors.** From the work papers, check the dimensions, construction, condition and other features which effect value are correctly listed. Also check their math. Are any obvious defects listed? Are expensive repairs needed that would effect the fair market value?

- **How to use assessment comparables.** Make a list of properties in your neighborhood that you feel are closely comparable to yours. From the assessors office request the assessment records of these properties to note any significant items of difference, and the amount at which they are assessed.

- **Is the assessor's appraisal too high?** You can have your own appraisal made of your properties market value. This should be in writing and from a reliable source such as a professional appraiser. You should also obtain the recent selling prices of comparable properties in your neighborhood . Real estate agents also can probably help you with this, but may set an unrealistic value in excess of what the property could ever be sold for.

APPEALING AN UNFAIR ASSESSMENT.

Generally dates will be publicized when the assessor will be available to meet with property owners to discuss their assessment.

- **Preliminary negotiations with the assessor.** A meeting with the assessor can result in having your assessment reduced. If you have a reasonable case, assessors may be happy to reach an informal compromise rather than spending a lot of time defending their case. The assessor also has authority to make changes in individual assessments. Meeting with the assessor should always be the first step in appealing your assessment, and if you are prepared in advance with knowledge of similar properties and selling prices, will very likely enable you to resolve your questions.

- **Meet the appeal deadline!** If the assessor does not satisfy your differences, the next step is the local board of appeals. This is usually a group of local citizens and officials selected to hear property tax assessment appeals. They are not necessarily experts at property appraisals and serve to settle disputes between the assessor and property owner. The deadline for filing should be indicated on your tax assessment, and the assessors offices should be able to complete the necessary application and inform you of the procedure.

- **Preparing your argument.** Since state laws assumes that the assessor has done his work properly, it is up to the property owner to prove otherwise. You have the burden presenting evidence that the assessor cannot overcome. Building records, cost of improvements, what you think the property is worth and why will be asked. Even the crime rate and ethnic mix in your location can have an effect on the sales value of your property, and can be documented through your research. The most useful information for you to determine however, will be the assessed values and recent sales prices of similar properties in your neighborhood.

- **How to argue your case.** There are a few basic rules to remember if you take your case before the board of appeals. Do not challenge any assessment unless there are clear grounds for reduction, and



you are thoroughly prepared to do so properly. Tell the truth, but do not go into long explanations. Use visual aids if you can. Summarize important facts of your presentation in writing and make copies for the appeals board. This may save them the trouble of taking notes. Agree with the assessors findings up to the point where you disagree. Be considerate of the board and encourage them to ask you questions. Don't argue about real estate taxes in general. Tell what you feel the assessment should be rather than show the present assessment is improper.

The board should furnish you a copy of their procedures and you should review it carefully. Try to sit in on other hearings to watch the board in action. It will be important to keep your presentation short and simple. Maybe only 5-10 minutes, so practice in advance. Don't criticize high taxes, government waste or local incompetence. Save your complaints for elected officials who establish tax rates and manage your local government. This is not the function of the assessor or appeals board. When appearing before the board, act as if you are absolutely convinced, with no doubt whatsoever that you are correct, and do not be flustered by questions. Remember you simply want your assessment to be in line with other similar properties.

FURTHER APPEALS.

In some cases, it is possible to make another appearance before the appeals board. A state agency may be the second level with the courts reserved for the third level of appeal. If you think you have a good case, local officials should guide you through these further procedures.

Concluding: Steps to Take in Appealing Your Assessment.

- * Make sure the description of your property is correct.
- * Determine the deadline and legal requirements for filing an appeal.
- * Check the assessors math, work papers and records of your property.
- * Consult with any experts who may be of assistance.
- * Locate some comparable
- * Make adjustments for differences

between your property and the comparables.

- * Compare your property's assessment to those of the comparables.
- * If you feel your assessment unfair, speak with the assessor first. If the assessor doesn't agree, file your appeal.
- * Attend an appeals board hearing to observe the procedure and get a feel for the process.
- * Prepare a written summary of your case and rehearse your presentation.

JF

Guess Who Pays The Most Taxes.

While claiming that tax cuts have helped the rich, and their taxes should be raised for the benefit of all may make good election campaign rhetoric, the Wis. Taxpayers Alliance has released IRS statistics the "rich" are already paying their share.

Figures released for 2001 show that the top 1% of wage earners, or those making over \$292,913 annually actually paid 33.9% of the total income taxes paid. The top 5% of filers paid 53.3% and the top 10% paid 64.9% of the total individual income taxes paid.

At the same time, due largely to tax cuts, 44% of the population had no federal income tax liability.

Legislative Audit Questions UW Efficiency.

Maintaining The University of Wisconsin is one of the largest items in the state budget. A legislative audit called for by Senator Cowles found that one fourth of the systems employees were classified as having executive positions, has added many new jobs, and given excessive salary increases during recent years. Although the University defends it's budget and fiscal policies, it would seem they should be subject to the same spending restraints as other state agencies. They must learn to live with available funds.

We commend Sen. Cowles for his concern over how our money is spent.

**Whatever
Your Choice -
Be Sure To**

VOTE!

Tuesday, November 2, 2004

**U. S. President
U. S. Senator
Representatives to
Congress.
Wisconsin State Senate
and Legislature.
Various County and Local
Offices and Referendums.**

Your Vote DOES COUNT !

National Debt Update.

As of October 4, the National Debt stood at **\$7,350,899,341,242.00**. Amazing that this is actually a *reduction of \$5.7 Billion from last month* at this time. Your families share is \$72. less, down to \$117,069. If we could keep reducing it at this rate, it could be eliminated in only 122 more years.

Let's not tell our representatives about this as they certainly will think of a way to spend it before then.

"Government is not the solution, it's the problem." . . . **Ronald Reagan**

"If we fixed a hangnail the way our government fixes the economy, we'd slam a car door on it." . . . **Cullen Hightower**

"When in doubt, do what's right." . . . **Harry Truman**

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

Are Higher Insurance Premiums The Only Answer to Healthcare Problems?

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. Many business's can no longer afford insurance for their employees and dependents, individuals are going without coverage, while insurance benefits for government employees has become the biggest single factor driving the amount of taxes we pay. So far, the only solution we hear in this election year is either for government to somehow pay or subsidize a portion of these insurance premiums for us because we can't afford them otherwise, while allowing the cost to keep skyrocketing.

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 to 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. Efforts to reverse the road to bankruptcy are ignored due to political wrangling. 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. New procedures and conditions are constantly being added without increases in the revenue base. This in turn causes the cost of insurance to increase, making it even more unaffordable. 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 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 private 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 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 has also become 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 done little in the form of legislation to effectively 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 providers carry huge amounts of liability insurance coverage, often costing in excess of their other expenses combined. We hear of trained and qualified professionals 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 it should be the other way around. No matter how you look at this, the cost is passed on to the consumers, including the government and insurers. Personal injury 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.

Everyone reading this can add to the list, or disagree with some of our observations. It is easy to expect the government to solve the problem, but 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 2003.. It apparently was originally well-intended with a perceived need to ensure privacy for individual medical records.

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 visit, and the more you visit the more complicated it becomes as you have to authorize specific releases of information to specialists, etc.

Another federal program which could very likely do as much harm as good is the prescription drug benefit assistance act recently approved by the House of Representatives. With an estimated price tag of \$400 Billion over 10 years, it is questionable just how many citizens will be truly benefited by this plan. The real beneficiaries will be drug manufacturers and insurers. The cost of prescription drugs is out of sight, and no one has really given a legitimate 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 in the marketplace 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. One suggestion 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. Expensive programs such as the prescription drug plan and perhaps medicare itself could be revised to be more efficient. 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 control costs while providing services to the benefit of all.

Jim Frink - BCTA

September Meeting Notes. Mayor Schmitt and City Officials Explain Re-evaluation.

Regular monthly BCTA meeting September 16, 2004 at the Glory Years.

Green Bay Mayor Jim Schmitt, City Planner Rob Strong, and City Assessor Russ Schwandt presented an explanation of the city's recent property re-evaluation. Mayoral Assistant Mike Driedric was also present.

Mayor Schmitt began by explaining that the last Green Bay property re-evaluation took place in 1997. The decision for the present 2004 re-evaluation was made in 2001. It was necessary to bring the city into compliance with state requirements. This re-evaluation covered 32,000 residential properties and 3,000 businesses.

City Assessor Russ Schwandt explained that the basis for the re-evaluation was sales data from 3,053 arms length property sales from 2002 and 2003. Adjustments will be made based upon closing documents. For houses not sold during 2002 or 2003, five comparable home sales were used to estimate the value of each property.

The five comparables are identified for each home assessed. Mr. Schwandt stated that the valuations established are an opinion of the value at a point in time. Criteria normally used to establish value include story height, exterior walls, style of residence (ranch, two story, etc.), age, basement finished or not, heating and AC, attic finished or not, number of bedrooms, number of baths, physical condition, masonry trim, finished rec. rooms, fireplaces, attachments such as porches, decks, patios or attached garages, out buildings and land value. The All commercial properties were visited for this re-evaluation.

Green Bay Mayor Jim Schmitt and Assessor Russ Schwandt explain re-evaluation process.

Open book sessions are planned through September 24 for Green Bay citizens wishing to review their property re-evaluations with members of the city assessor's office. The five comparable sales will be identified for their properties. They are invited to bring their own comparables to the open book session. The Green Bay Board of Review will begin on October 18th. Appointments to meet with the Board of Review are needed by October 15th. (Note article regarding property tax assessments on page 2 of this TAX TIMES.)

City Planner Rob Strong explained that tax rates for other entities will be calculated in October. This re-evaluation does not affect the City's percentages of the Brown County and school district levies. The city officials answered questions from the audience prior to adjournment.

The next meeting of the Brown County Taxpayers Association is scheduled for Thursday, October 21, 2004 at the Glory Years. Details on back cover of this TAX TIMES.

Dave Nelson - Secretary

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

Things That Make Us Wonder.

If there is any question on your mind about the profits to be made from prescription and over the counter medications, just keep track of the commercials you see on TV. A good percentage of them (after political ads), are skillfully designed to convince you that they are necessary for your survival and to get your doctor to prescribe them for you.

The good news was that the Central Brown County Water Authority could save \$1.3 million in sales taxes purchasing materials for the project if they purchased them direct due to their exempt status. The total cost of the project is now estimated at about \$101 million. The bad news is wasn't this project originally estimated to cost about \$80 million. It may take some time to find what communities will be getting the best deals on their water, but it appears certain that everyone will be paying more than if a true metropolitan water authority had been formed.

There was much criticism of the lavish parties sponsored by large corporations and other interests for delegates at the recent national political conventions. Politicians and other influential individuals in attendance were wined and dined in high style. The accepted explanation was that these parties were necessary because they allowed those sponsoring them an opportunity to discuss legislation which could effect them with lawmakers. Isn't this the type of activity that lobbyists perform behind out backs, and that campaign finance reform was intended to prevent?

~~The economy and "Loss of Jobs"~~ have provided plenty of ammunition as issues in the upcoming elections. Closing a local facility so that the owners can purchase goods or services cheaper from overseas sources is difficult to justify to workers losing their jobs and always leaves some scars.

In Wisconsin, it seems the problem has been more of facilities closing in order to consolidate with an existing plant in another state. Whether or not it

is the main reason, often mentioned the high cost of doing business in Wisconsin, (taxes), is a major reason for moving. Taxes are a big item in the cost of doing business, and the taxes their employees must pay is a big consideration in asking them to live or to move here. Nevertheless we seem to be better off than other states.

The Governor is suggesting raising hunting and fishing license fees in the next state budget. This for wildlife refuge, not the \$8,000,000 DNR building in west Green Bay. Also increases in the automobile registration fees. The declared purpose for new highway construction and maintenance. We may be wrong, but wasn't \$500 million transferred from the segregated Dept. of Transportation reserve to the states general budget to balance the last budget? Has this been repaid?

Various groups and interests have been working to register new voters in time for the upcoming elections. Some groups claim simply to encourage greater participation by all citizens to take a greater interest in government and exercise their voices as voters. Others have targeted potential groups of unregistered voters they believe will vote for their party on election day.

One group that is being encouraged to register are new U. S. Citizens, and having them realize that voting is both a privilege and obligation.

On the other hand, it is estimated there are about 8-12 million illegal aliens residing within our borders. Lax immigration law enforcement enables many of them to enjoy the benefits of citizenship. This does not include the right to vote but in many parts of the country there is little to prevent them from doing so. They are only required to sign a pledge when registering to vote claiming they are US citizens.

We encourage all eligible citizens to be registered and to vote. It is important, however, to carefully consider who and what you are voting for.

The present price of gold is about \$400 per ounce. The present retail price of an ounce of Lipitor tablets, the largest selling prescription drug on

the market is also about \$400 per ounce. Many prescription drugs are already worth far more than the cost of gold. It is estimated that when generic drugs are developed they sell for about 20% of the cost of the original. Unfortunately the high cost of Lipitor prevents many from taking advantage of its benefits but efforts to lower the price or create a generic version have been blocked.

Only 4 more weeks and the TV campaign to influence our votes will be history. So far we haven't even begun to see commercials for Congress of the Legislature. We will undoubtedly see a record for negative ads, as apparently the ad agencies have found these to be the kind that work best. It speaks poorly for our country when the job of President and our other elected officials must rely on ads featuring hearsay, speculation, half truths and character assassination rather than accomplishments and qualifications and goals if elected.

Undoubtedly there will be another call for meaningful finance reform after the election which will probably go nowhere. No office holder is likely to support anything to prevent them from being re-elected. Section #527 of the IRS code which was enacted after the last election, supposedly to control the raising of money for political activities has done little to control contributions and is responsible for most of the negative ads we see. Be sure to read the fine print at the bottom of the commercials to see what group is sponsoring them and possibly figure out why.

Since the 2000 Lambeau Field referendum, all sales of taxable goods in Brown County, or shipped to residents of ~~Brown County have been subject to the .5~~ % Stadium District Tax, the same sales that apply to the 5.0% Wisconsin Sales Tax. All businesses in the county must comply and report the individual taxes collected for each county in the state accordingly.

There seems to be at least one exception. The new mail order catalog from the Packers Pro Shop where "*The more you buy the more you help the team*", includes a line to compute the 5.0% state tax. However no provision was made for

adding the .5% tax for Brown County residents or the other 58 counties in the state that have imposed a county sales tax which would apply on mail order sales. You can check it out.

There has been renewed talk of a mandatory picture type identification card for U.S. Citizens. While this may have some merit it is probably being promoted by the people who manufacture photo ID cameras. Every U.S. citizen is issued a social security number at birth, and if two numbers or names are the same it should be readily known if the government's computers are any good. It would probably be a lot easier if the government sat down and brought these records up to date by matching the numbers with people to confirm citizenship. No system will fill all the cracks..

Politicians from both sides of the fence are calling for simpler methods of importing prescription drugs from Canada, because they are cheaper there. So far this seems to be their best answer to the high price of prescription drugs and the burden placed on many people to pay for them. Perhaps they could better direct their efforts towards determining just why they are less expensive in Canada, and just why they are so expensive here in the U. S. Incidentally, some of these same politicians seem outraged at imports of other goods from other countries when they are less expensive.

One of the perks of being President is that you can build a "library" in your honor when you leave office. You also have the choice of design and location. Every President since Herbert Hoover has one. Although the ex-President is responsible for raising funds for payment, land, upkeep and maintenance may become a public expense. President Clinton's new 148,000 sq. ft. library, which will cost somewhere between \$165-200 million is scheduled to open Nov. 18. On display will be 835 tons of documents and artifacts which took 8 cargo planes to haul from Washington to Little Rock where it is located.

The October 4, *USAToday* featured the results of a poll by *USAToday*

CNN proclaiming the two presidential candidates were currently in a dead heat ~~for the Nov. 2, election.~~ At the same time, most other media sources were showing little significant change during the past couple of weeks. We have mentioned it many times, but unfortunately it seems the use of well publicized polls can be used as influencing factors rather than simple reporting of facts.

Very seldom are the exact questions disclosed asked the participants. It is never disclosed how many people refused to participate when asked. Polls are often taken with a predetermined result, and can be ignored if they do not satisfy the needs of the sponsor. We could go on and on.

While the results of the USA-Today poll could be 100% accurate, it is difficult to imagine, no matter how scientific their methodology, how the stated 772 voters they polled could accurately speak for the almost 300 million American citizens. It equates to one person out of every 388,000 being questioned. This is incredible.

A citizens task force appointed by the mayor of Milwaukee to find who was to blame for dumping untold millions of gallons of raw sewage into Lake Michigan has placed the blame on the Citizens of Milwaukee.

This is a serious matter, as Lake Michigan is the source of drinking water for many communities, including Green Bay. Billions have been spent to correct the problem in recent years, and now the state is considering a lawsuit. The task force claims citizens are to blame because of illegal sump pumps and sewer hookups.

This is unbelievable. Communities of Brown County, and we are sure other areas of the state took care of this problem years ago by inspecting every residence for compliance and making sure proper sewer and storm water connections were made. As usual, there are plenty of things to make us wonder. JF

"Things That Make Us Wonder" consists of thoughts that occur to us, mostly taxpayer related in some way,

coming to mind during the days news events. Some are relatively unimportant and probably not worth commenting about while others 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 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."

"There is not a man in this country who can't make a living for himself and family. But he can't make a living for them and the government too the way this government is living. What the government has got to do is live as cheap as the people."
... Will Rogers

"If it's not broke, keep fixing it until it is."
... U. S. Government Maxim

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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The TAX TIMES - October, 2004

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

- Thursday - October 21, 2004 – BCTA Monthly Meeting.
GLORY YEARS, 12:00 Noon. Vinces Office.
Discussion of Local, state and national tax issues.
Ways to make BCTA more effective. Membership.
- Tuesday - November 2, 2004 – General Election. **BE SURE TO VOTE!**
U.S. President, Members of Congress and Senate.
Wisconsin Senate and Legislature. Local Races.
- Thursday - November 18, 2004 – BCTA Monthly Meeting.
GLORY YEARS – Program to be announced.
- Thursday - December 16, 2004 – BCTA Monthly Meeting.
GLORY YEARS – Program to be announced.

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 persons
are cordially invited to attend and participate in our open meetings.

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



October,
2004

"Diplomacy is the art of saying 'nice
doggie' until you can find a rock."
. . . Will Rogers

"If there's anything a public servant
hates to do it's something for the
public."
. . . Kim Hubbard

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.