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# ◆ The TAX TIMES ◆

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Volume 20, Issue 4

Newsletter of the Brown County Taxpayers Association

January, 2005

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## It Just Ain't Natural.

What goes up must come down. Drop a feather and sometime later it hits the ground. We understand these as Laws of Nature. Well, in Wisconsin, a law-defying phenomena lives and prospers: Taxes go up and never come down.

Ever-rising real estate sales pick the pockets of those too poor and not inclined to sell. The unintended consequence: Taxing current appraised values drives buyers to exurbia in search of affordable (read *lower*) taxes, begetting suburban sprawl. "The property tax system accelerates the sprawl," says property tax expert, University of Minnesota's Myron Orfield, "and communities are competing for the few taxable businesses."

Property taxes in Madison have increased with assessments rising 9 to 10 percent in recent years. Retirees are forced to spend increasing percentages of fixed incomes just to pay property taxes. "You have to give up the pleasures you worked all your life to do," comment Madison residents, Diane & Donald Brockman. Unabashed liberal Mayor Cieselewicz, replied, "we've moved away from progressive forms of taxation to more regressive..."

When liberals notice the disparate pain on property taxes, you expect to hear a fairly unanimous outcry for change. But only true conservative voices stand alone.

Meanwhile, the recent Green Bay revaluation raises the unacceptable specter of forcing our most faithful taxpayers from their homes. One budget savings option — an ugly battle between services and Union workplace rules — may render Green Bay and Brown County a less appealing place to live.

Green Bay is flooded by this reality. Leadership struggles with the rising waters of urban flight, beginning long ago with the ill-fated Gregby Plan. Flood waters continued unabated due to short-sighted leadership, predominate in the City Council and County Board. Add to that failing to set standards for waterfront development and the abject lack of restaurants and shopping in recent development. Compound that damage with the failure to purchase the old Northwestern site, then permitting an ugly warehouse without recognizing the resultant boost in downtown truck traffic. Mix in an unfriendly parking environment and an overall unpleasant traffic plan.

These deep and murky waters obscure any future vision. But the dreadful picture is not finished. In a brilliant move to destroy our tax base and the largest single source of water/sewerage revenue, members decided to refuse employee housing in exchange for allowing tax subsidized housing — a "knife in the back" to the business community

While the BCTA is not a fan of TIF financing, property taxes must go down to create the environment that attracts people and businesses. A recent letter in the paper from a newer downtown resident illustrates the situation unpleasantly. Her dreams of an exciting urban lifestyle dashed by the ever-diminishing urban environment.

Both City and County Administration made an effort to control spending, but in the end taxes went up. To a much greater extent School taxes rose dramatically. Work through this riddle by a BCTA number cruncher, "if each classroom has 20 students times \$8500 spent per student/year equals \$ 170,000 per classroom. With benefits, salary and retirement a qualified teacher probably receives approx. \$ 70,000 leaving \$ 100,000. Where does all that money go?" Don Quixote would have an even more valiant and futile quest finding an answer to that conundrum.

Here's the rub: We have increasing despair and apathy amongst the taxed, and a Doyle administration effort to spin state taxes as progressive. But the property tax dragon still breathes a blacksmith's forge.

We must have a Taxpayers Bill of Rights or Wisconsin will continue to defy the Law of Nature. If we want to restore gravity in our state in 2005, we must resolve to make TABOR happen.. It's the natural thing.

**BROWN COUNTY TAXPAYERS ASSOCIATION.**

*Richard Parins, President*

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

## Membership Renewal Notices.

Since members of the Brown County Taxpayers Association join the organization at various times throughout the year, we try to send renewal notices at the time of your annual membership anniversary. While this may cause some confusion, it does spread our paperwork over the year, and provides a more steady cash flow. (We practice what we preach.)

Renewal notices were recently sent for Oct-Dec. members. We apologize for getting them in the mail late, but thank you for your prompt responses. Please let me know if there is any error.

The BCTA was chartered on October 1, 1986, so October remains the beginning of our fiscal year when new directors and officers are appointed. Current officers are listed in the "December Meeting Notes."

We have kept our dues at the basic \$12.00 for an individual for at least the 15 years, and have no immediate plans for an increase. We also have many family members at \$20.00 and corporate or business members at \$25.00. We would like to encourage more business members as we feel that BCTA membership by a business also represents their employees as a voice for taxpayer interests. Constant tax increases controlled by elected officials who don't necessarily have the interests of taxpayers in mind when they spend our money have a huge impact on their employees take home pay.

Our biggest expense is the *Tax Times*, which is sent to the media, elected officials on the local and state level, other taxpayer groups as well as our members. We try to cover items of taxpayer interest in plain English, which isn't always easy. We acknowledge there are two sides to every issue, and try to abide by our motto, "*Promoting Fiscal Responsibility in Government.*" This means providing good and adequate services that we expect as taxpayers offered in a businesslike manner. We are non-partisan and focus on taxpayer related issues rather than political agendas. We note that many interest groups seem to be lobbying for greater government spending on all levels but our concern remains to be the taxpayer.

We fully understand that public employees have a right to earn a good living in exchange for their services. We support reasonable spending on items of public interest and benefit, and criticize inflated budgets or projects with limited necessity in relation to their expense. We are always interested in material from our members suitable for publication, either in response to something we have published, or covering an item of taxpayer interest we have overlooked.

While we acknowledge that our members may have different views on how our tax dollars are spent, we try to remain focused on the concerns of all of us as taxpayers. We will mail a membership questionnaire after the first of the year, and hope that all of you respond as it gives us an idea of your views on items of current taxpayer concern, and what areas we should address. Material suitable for the TAX TIMES is always welcome.

We are pleased that most of our membership returns their annual dues promptly, which indicates that you agree the BCTA is a good investment. Our plans for this year call for an effort to enlist new members. Our January 20, meeting will be held in the evening, and feature Jo A. Eglehoff, an outstanding speaker from the Wisconsin Taxpayers Alliance who will discuss "Why Wisconsin Taxes Are High." This meeting will be free of charge so invite your friends and neighbors to an opportunity to learn more about the BCTA and the taxes you pay.

Thank you for your support and interest. If you have any questions about your membership or the BCTA, please give me a call.

Thank you..

Jim Frink – Treasurer (336-6410)

## New York Negotiators Hit The Jackpot. Wisconsin Negotiators Fold.

For nearly two years now we have been arguing that the taxpayers deserve a better deal from our Indian gambling compacts. Recently, the state of New York struck a deal with the Wisconsin Oneida tribe that highlighted again just how much better Wisconsin might do.

In exchange for their expanded gambling rights in New York, the Oneidas will pay the state a 25% share of the money they bring in. That new deal is consistent with similar deals made or proposed between Indian tribes and the states of Illinois, Connecticut, and California.

By contrast, in the deals negotiated by Governor Doyle, Wisconsin would have gotten only a 4% to 8% cut of the new money Wisconsin tribes made from their expanded gambling operations.

The good news for Wisconsin taxpayers is that because the Wisconsin Supreme Court threw out the Doyle compacts as illegal, the Governor has an opportunity for a do-over.

The bad news is that the governor's negotiators have stated that they have no intention of fighting for a better deal. Instead, they are content to offer expanded gambling monopolies in Wisconsin for pennies on the dollar compared to what other states are receiving.

From education to health care to tax relief, we face a tough budget ahead in Wisconsin. I believe one of the easiest ways to find more money to help us meet those budget challenges is for the administration to get a fairer compact deal for Wisconsin taxpayers – a deal more in line with the ones other states across the nation are making with the very same tribes.

Rep. John Gard.

"Whenever 'A' attempts by law to impose his moral standards on 'B', 'A' is most likely a scoundrel."

. . . H. L. Mencken

"A government which robs Peter to pay Paul can always count on the support of Paul."

. . . George Bernard Shaw

"A man's home really isn't his castle despite what the tax assessor may think."

. . . Doug Larsen

VISIT OUR WEBSITE  
[www.BCTaxpayers.Org](http://www.BCTaxpayers.Org)

## Too Many Police?

A recent article in the *Journal/Sentinel* reports that Wisconsin leads the nation in police arrests each year with 8,286 per 100,000 residents. This is over 70% higher than the national average of 4,839/100,000. This is difficult to understand as the prison and jail population in Wisconsin is somewhat below the national average, and violent crimes are well below average. One explanation is that we do have more police officers per capita than average. A recent metro police study has suggested that Brown County has 60 more officers than needed, although this study possibly includes jail personnel. Many surveys have shown people rate police protection as one of the top items they expect for their tax dollars.

Another possibility is that our police may be over zealous in handing out arrests, or that certain categories or arrests such as civil forfeitures such as disorderly conduct or liquor law violations, juvenile offenses, and even building code violations are not counted in all states. In the meantime, be careful.

"It is the duty of the President to propose, and the privilege of the Congress to dispose."

. . . Franklin D. Roosevelt

"If we ever forget that we're one nation under God, then we will be a nation gone under." . . . Ronald Reagan

## BCTA Website Has Been Reconstructed.

For the past five years or so, the BCTA have had its own website, [www/BCTAxpayers.Org](http://www/BCTAxpayers.Org).

We receive many favorable comments and have received several new members as a result. Recently we have been making changes to the format of the site to make it more informative and interactive to users.

Although still under construction, we will include entire past editions of the *TAX TIMES*, and include listings of upcoming meetings and events of taxpayer interest. We will also include separate article of taxpayer interest, both by our own members and from other taxpayer publications. We plan on being more interactive, allowing readers to E-mail us directly and for us to respond.

Finally, since the one of the primary purposes of the website is to recruit new members to the BCTA, we will have a revised membership information form which can be completed on your computer, or printed and filled by hand for forwarding.

Finally, the most difficult part of revising a website is setting up the perimeters and keeping changes up to date. Fortunately we have a couple of computer experts in the organization preparing this site which will be a real credit to the BCTA. Stay tuned.

## National Debt Update.

As of January 1, 2005, the publicized U.S. National Debt has risen to \$7,541,151,215,372. Seven trillion with a T. A trillion is a thousand billion or a million million. It's an increase of about \$99 billion since Dec. 1, and amounts to \$121,099 for every family – although the government keeps telling us that individual credit card debt is our biggest problem. We say "publicized" as it has always been a little murky about where the liability for social security and medicare is on the federal balance sheet. It is also difficult to determine where the revenue for payroll deductions from these programs is stashed away (or spent).

We will try to remember to check the National Debt as of Dec. 31, this year (2005), and let you know if there is any improvement.

Happy New Year.

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](mailto:Frink@ExecPC.Com).

# "Why Wisconsin Taxes Are High."

Presented by the

**BROWN COUNTY TAXPAYERS ASSOCIATION**

Speaker

**Jo A. Eglehoff, Development Director  
Wisconsin Taxpayers Alliance**

Thursday, January 20, 2005.

**ASTOR ROOM.** Quality Inn & Suites, 321 S. Washington St. (Enter from Crooks St.)

**Free admission: Members of the Association, Their guests, and the general public are invited.**

***Learn more about your taxes and the Brown County Taxpayers Association***

## One More National Debt Factor.

When the full house appropriations committee approved the \$92.9 Billion "Managers Mandate" listing hundreds of "Pork Barrel" projects for fiscal year 2005, Citizens Against Government Waste (CAGW), a private, non-partisan, non-profit organization noted that every year, lawmakers particularly use proposed cuts to Veterans Administration and HUD appropriations as their personal ATM to spend on their own pork barrel projects. The reason is that in order to propose new spending projects, available funding is supposed to be found, either from new sources of revenue or cuts to other departments. The VA and HUD are always easy targets.

For fiscal year 2004, CAGW identified 10,656 proposed projects qualifying as pork barrel.. An increase of 13% over the previous years total of 9,362 such projects.

The cost for these projects came to \$22.9 Billion for 2004. A tremendous burden to taxpayers as they get the bill for these unfunded projects - plus everything else in the federal budget. Funds previously mandated and required by the V.A. and HUD, which were supposedly switched to pay for pork barrel projects will somehow be restored to pay for veteran's medical problems due to the Gulf, Iraq, Afghanistan, Viet-Nam, WWII, Korean, etc. wars. The same with the huge budget for HUD. The net result being that these additional "Pork Barrel" items which our frugal representatives inserted in the budget to appease the folks back home will remain, along with full appropriation and funding for every other federal department.

As usual, the taxpayers will be called upon to finance this inappropriate appropriation of funds and raise the national debt. **Patrick Kenney - BCTA**

"Controversy gives equal weight to the pronouncements of fools and wise men — and the fools know it."  
 . . . **Oliver Wendell Holmes**

"Talk is cheap, except when congress does it."  
 . . . **Will Rogers**

## Special Tax Breaks Also Qualify as Pork.

In addition to the \$88 Billion or so which has been identified as Pork in the 2004 "Omnibus Spending Bill and Jobs Creation Act", approved by Congress and the President, Taxpayers for Common Sense", a nonpartisan budget watchdog group has identified another \$16 Billion in special interest tax breaks, or reduction of federal income which was included way down in the fine print.

Examples are Sen. Zell Millers request to suspend duties on imported ceiling fans, resulting in a revenue loss of \$44 million. Home Depot, the nations largest seller of ceiling fans is headquartered in his district. Another \$11 million is lost by eliminating excise taxes on fishing tackle boxes, and Nascar track owners received a \$101 million tax break on their income, which is supposed to qualify as a "jobs creation" move.

The January 2005 issue of *MONEY Magazine* comments that rather than a jobs creation act it should be called "*The No Lobbyist Left Behind Act.*" While we agree that tax breaks which allow companies to be competitive and hire more employees can be one of the best ways that government has to help the economy, it is obvious that in many cases they simply do not produce the desired results and are taken advantage of to the expense of taxpayers.

One reason the Federal Tax Code is such a mess is that through the years all sorts of such exemptions have been inserted, often with good intentions or political payoffs. This is why the tax code has grown to 4,000 pages and attempts to simplify the system have proven almost impossible. The least Congress and the states can do when granting these concessions is monitor the results and just how the additional advantage is used to who's benefit. A time frame should be established. Unfortunately, it is probably much harder to remove something from the tax laws, good or bad, than it is to put them in. **JF**

## Feel Sorry For Chicago.

While many areas of taxes in Illinois and Wisconsin are similar, the City of Chicago is proposing increasing their city sales taxes and user fees to new levels. The Heartland Institutes "Budget and Tax News" reports that, citing revenue shortfalls, Mayor Daley proposes an additional \$87 million in annual taxes. Included are raising the combined state and city retail sales tax to 9%, restaurant meal taxes to 10.25%, an additional .5% hotel room tax, increasing the cigarette tax by .32 cents, and tripling the tax on natural gas from .014 to .052 per therm

Also proposed are increasing the city tax on sporting and entertainment facilities from 3 to 4% and a 20% increase on alcoholic beverages. What will they tax next? Most of these increases would impact visitors and lower income people the most. While these increases would give Chicago the highest taxes of any major city, at least the Mayor does not propose raising property taxes at this time. The median value of a residence in Chicago is already about double what it is in Green Bay.

While Mayor Daley is looking after Chicago, Cook County, in which Chicago is located is facing a deficit of \$146 million so will have to come up with their own sources of revenue or cut their expenses.

One of the reasons given for Chicago's deficit is the newly opened "Millennium Park," a 24.5 acre downtown attraction. Originally budgeted at \$150 million, the final cost, 4 years behind schedule was \$475 million. The cost to the city is estimated to be \$270 million plus bonding with the balance from private donors. While hailed as a "quality of life" enhancement, it apparently made a few contractors and Chicago politicians rich.

Another recent deal supposed to help taxpayers was the sale of the 8-mile Chicago Skyway to a group of foreign investors for \$1.8 billion. Apparently management and maintenance were more than the city could handle. This is happening elsewhere in the country, and may be a new high in privatization. **JF**

## Property Assessments.

*From the October Tax Times.*

The recent property reassessment in the City of Green Bay has left many people wondering if the valuation placed on their property is correct. It is up to individual owners to determine this and to question the assessed value placed on their property.

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. Although it is too late to appeal your 2004 taxes, these procedures can be followed in subsequent years.

### 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

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. 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 claim 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. 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. Chapter 74.37 of the Wisconsin State Statutes provides for reimbursement of excess property taxes paid due to improper assessment. JF

"If you think health care is expensive now, wait until you see what it costs when its free." . . . P. J. O'Rourke

"Sure it's just a billion dollars, but a few billion here and a million there and pretty soon it begins to add up." . . . Senator Everett Dirksen

## Plan on Attending January 20, Meeting.

This will be a special meeting for several reasons. For one, it will be our regular meeting for the month of January. However, we have always held our meetings at noon. A luncheon meeting on the third Thursday of each month. The idea of holding evening meetings has often been suggested, with the thought that more of our members would be able to attend and participate in our discussions.

While the January 20, meeting will be our monthly meeting, we will do away with the usual reports and ask that our members attend, bring a guest or two, and perhaps some questions regarding the taxes we pay in Wisconsin along with the benefits we receive for our tax dollars. The public is also cordially invited to attend this meeting, which will be free of charge.

Most of you have noticed increases in your property tax bills, increased fees on government provided services, while our public officials talk about cutting services in order to balance their budgets.

We have an outstanding speaker for the program, **Jo Eglehoff**, Development Director of the Wisconsin Taxpayers Alliance. This is the state's oldest and most respected private non-partisan government research organization which aims to improve Wisconsin government through citizen education. Her topic will be, "*Why Wisconsin Taxes Are High.*"

We will also discuss the ways that a local taxpayer group such as the BCTA can have an impact on the taxes you pay. The most important is being part of a larger voice interested in more responsible government through the best use of our tax dollars. As a group, we are able to focus attention on mat-

ters of taxpayer concern, have meetings with elected officials and offer suggestions representing the taxpayers point of view.

Each year we survey our membership on areas of local taxpayer concern, and use the results of this survey as a reflection of our membership on the issues as well as prioritizing matters on which we should focus our attention.

Our **TAX TIMES** newsletter is distributed to the local media, elected officials, other taxpayer organizations in the state as well as our membership so that everyone knows what we are doing. The **TAX TIMES** is also available for our members or others to express their views pro or con on current issues.

Below is a BCTA membership application form. Give it to a friend who might be interested, or just send us a check for \$12.00 for an individual membership along with your name and address. See you on the 20th. **JF**

## Brown County Taxpayers Association Membership Application.

For internet users, please click on "Join" for additional information and Membership Application Form.

Thank you.

## GLOBAL ECONOMY:

### **FREE Trade vs. FAIR Trade?**

I was fascinated recently by the Press-Gazette editorial, "Free Trade Must Be Fair Trade" - for it made sense! Politicians are quick to defend the North American Free Trade Act (NFTA), but not all economists are convinced of its heralded benefits. Likewise, in recent years the exodus of a great number of corporations to foreign countries has disrupted the lives of many families and their communities.

Today we find many employees in the manufacturing sector living from day to day in fear that their company may be the next to hand out pick slips, close their doors, and head off-shore where labor is cheap and taxes are non-existent or minuscule at best.

Imagine the devastating impact on a worker who has to go home to his family to reveal the loss of his job and wondering how he is going to pay the rent or pay-down his mortgage, let alone buy the necessities of everyday life. Can we blame the CEO's or Boards of Directors' of these companies? - not entirely, for they operate on financial reports and the demands of stockholders for a fair return on their investments. If blame need be assessed, then the fault lies with State Legislatures and the U.S. Congress for not providing the proper tax incentives and other economic concessions to retain manufacturing companies as viable contributors to the health and vitality of the nation.

Just to make sure I knew what I was talking about, I went to my closet and took a sampling of my own wardrobe. I was surprised to find that 28 companies, including Lord & Taylor, Tommy Hilfiger, Gant, Izod, Nautica, Ralph Lauren, Claiborne, Field Gear, Pendleton, Mark Shale, Perry Ellis, London Fog, Gallery, Lizwear, and Dupont - have manufacturing operations in Pakistan, Indonesia, El Salvador, Taiwan, India, Sri Lanka, Hong Kong, Israel, Canada, Italy, China, Australia, Uruguay, Jordan, Dominican Republic, Guatemala, Mongolia, Korea, Egypt, Macao, and Belarus. Would you believe that one of my wool sweaters was manufactured on the tiny island of Mauritius in the Indian Ocean off the east coast of Africa?

Empty buildings, weeds growing up in the parking lots, and padlocks on chain link fences are visible signs of economic erosion, decay that translates into the lives of people and the economic stability of their communities. If the current trend continues, the nation faces a bleak future.

American workers are the most resourceful in the world, but governments at all levels must take seriously all of those elements that come together to make for a healthy economic environment. Our humanitarian deeds - the giving of food, medicine, and money - to impoverished countries are well known. Perhaps it is past time that we look inwardly for a change and protect and grow the manufacturing segment of the economy and to demand fair trade in our negotiations with foreign countries.

**Gilbert Zieman - BCTA**

## December Meeting Notes.

### **Judge Kelley Addresses BCTA.**

Regular monthly Brown County Taxpayer Association meeting Dec. 16, 2004 at the "Glory Years."

Brown County Circuit Judge Kendall Kelley shared his perspectives on issues affecting the Brown County court system and courts throughout the state of Wisconsin.

He expressed concern about diminishing community involvement in government and in the courts. He noted that a lack of critical thinking limits the potential for collectively making better decisions. The changing perception about the value of an oath is troubling to the judge. When national political figures lie to the American people with impunity, the sanctity of a courtroom oath is diminished. The growing acceptance of the relative nature of "truth" weakens the distinction between right and wrong.

Judge Kelley noted that the moral and cultural divide in this country is leading to the politicization of the judicial system. For the courts to address what should be legislation is very dangerous in the long term.

Limited availability of courts delays hearing cases. Justice delayed is justice denied. People losing faith in the system erodes the effectiveness of the judicial system. The formula for calculating the number of judges in a county indicates that Brown County should have more than ten judges instead of the eight we now have. A big problem is the number of cases concerning the loss of drivers' licenses. These defendants are entitled to all the due process of defendants in criminal cases. Assigning these cases to court commissioners would free considerable time for judges to hear more cases.

In conclusion, Judge Kelley stated that serving as a judge is a great privilege for him and that people must participate for the system to work.

State Representative Frank Lasee announced that he has trimmed his Taxpayers Bill of Rights (TABOR) amendment for Wisconsin from 6 1/2 pages to 2 1/2 pages. He will be pushing for its approval in the 2005 legislative session.

BCTA directors elected to three-year terms were Richard English, David Dillenberg, John Gower, David Nelson, Richard Heidel, Carol Macaux-Roen, and Steve Terrien.

In allow more members and guests to attend, the January 20, 2005 BCTA meeting will be held at 6:30 in the evening, at our regular location, which is now known as the "QUALITY INN." We ask that members encourage guests to attend, and newspaper ads will invite the public. There will be no charge for this meeting. Our speaker for this meeting will be Jo A Eglehoff, Development Director of the Wisconsin Taxpayers Alliance who will address, "**WHY WISCONSIN TAXES ARE HIGH.**" Details on the back page of this TAX TIMES. **Dave Nelson - Secretary**

"The comment may sound a bit whimsical, but it's literally true that the leading cause of death on death row is old age." . . . **Ronald Gage, Chief Justice California Supreme Court.**

"Government does not solve problems, it subsidizes them." . . . **Ronald Reagan**

## Things That Make Us Wonder.

The Wisconsin Natural Resources Board has approved increasing hunting license fees by \$12.00 (60%) annually plus hefty increases in the entire DNR schedule. The good thing is that these new expenses will largely be borne by the users of their services rather than taxpayers in general. While this will provide several millions in annual revenue for DNR projects, they also claim to be eliminating another 150 positions from their payroll. In other words, a lot more money but fewer people to spend it. This leads us to wonder just how effectively they do spend their money. They claim the increases will only be in effect for four years, but didn't specify if they will go up or down after that time.

We would like to believe the City of Green Bay acted properly and with good intentions in their recent re-assessment of real estate. Nonetheless the methodology and timing have caused a lot of confusion and frustration with many taxpayers. For example, very few people realized what was happening until they received their re-assessment notices. Please correct us if we are wrong, but believe these were mailed in September. While this was probably in compliance with state statutes regarding notification, it hardly provides the average property owner time to make the necessary steps to protect their interests.

While procedures are available to protest your assessment, it takes time and a lot of homework to do it properly. While the bottom line is what your property could be sold for on the market, there are many variables that have to be considered. There were countless cases reported where similar homes located side by side had vastly different valuations applied. To make a case for adjustment, it is necessary for the homeowner to obtain supporting proof that their assessment is in error. This involves your going through the assessors records to locate similar property and what it is assessed at, and finding recent sales prices as evidence. Not necessarily an easy job for an average person not familiar with City Hall. Hiring a professional ap-

praiser can be expensive and difficult when everyone wants them at the same time. Often the bulk of their work consists of checking records which you could do yourself.

While the increased net valuation to the city, 39.54% was publicized, how much of this that was new development from the previous year was not. It was not clear to many people just what the effect on their property taxes would be until they received their bills, and by that time it was too late to do much. Apparently many had their taxes raised several hundred dollars while their neighbors remained the same. The one pattern that does seem consistent was that what were considered more modest properties increased at a greater percentage than large residences built within the last few years.

This possibly is credited to supply and demand of the marketplace, whereby a certain price range residence increases in resale value due to buyer demand. The assessor would have to answer that one.

At this time it appears the city did a poor public relations job with little regard for the impact a property tax bill places on many residents. In all fairness however, only about 25% of the total tax bill is from the city, with about 50% from the School District with the balance from the County and VTAE assessment.

It goes to illustrate how important it is to express your thoughts to your aldermen, county board and state representatives regarding their respective budgets and how your money is being spent. In the meantime, take a careful look at your property tax bill and determine if it right or wrong. Chapter 74.37 of the state statutes allows until Jan. 31, to file an appeal of your property tax bill.

The "Governor's Task Force on Educational Excellence" has proposed adding a number of items to the ~~Wisconsin sales tax base, and even raising~~ the tax from 5 to 6%. They proclaim this would result in "Property Tax Relief" as it would enable the state to fund public schools at a higher level thus reducing local property taxes.

Obviously this is an effort by the education lobby to get everything they claim they need and want at the expense of Wisconsin's citizens and other important priority spending demands. Another debt owed by the Governor.

While school funding is definitely an ongoing and growing problem, is it worse off than other services we receive with our tax dollars? Most studies show Wisconsin's expenditure per pupil at least near or in excess of the national average, and our quality of education well above the national average.

How a sizable increase in the sales tax could qualify as "Property Tax Relief" is beyond comprehension. The state deficit is still over a billion dollars. Counties and municipalities have been holding back spending due to reductions of their own of state revenues and respect to taxpayers. It doesn't take much to figure that before the state gives any thing more to schools it will take care of their other deficit problems. Any funding that does go to the schools and subsequently reduces your property tax bill will be quickly spent by the counties and municipalities who have been cutting their services and holding off on new capital projects. Something has to give.

The history of the sales tax in Wisconsin clearly shows that you cannot substitute one tax for another. The spenders promoting this scheme perhaps are not aware that "tax relief" already has positioned Wisconsin as one of the highest taxed states in the country.

The Wisconsin Policy Research Institute has issued a report calling the proposal "A flawed idea for schools and taxpayers", and asks the Governor to reject the idea. They claim "that those interested in limiting property tax increases would do better to focus on the cause for property tax increases." We couldn't agree more.

In a somewhat related story, the Wisconsin teachers union (WEAC), released the results of their own survey claiming that state-imposed revenue caps had forced about half of the school districts in the state to delay building projects, lay off teachers and cut academic courses during the last year. No word on whether these districts had requested a



referendum on whether to approve new construction or to exceed the revenue cap on school spending. Many of these referendums pass with the approval of voters as long as they are honestly presented and the need is established.

This year, most local water authorities began imposing an "EPA required storm water charge to reduce the amount of pollutants in storm water." While we can't debate the necessity of this charge, we know it can represent a considerable expense to homeowners. Probably \$150 to \$200 annually. This is where the difference between a tax and a fee comes in. If it were a tax, which it appears to be as it is mandated by the government to apply to everyone, it could qualify as a deductible item for income tax purposes. As it appears as a fee applying only to water utility user, it is not. It will be interesting to find how this money is eventually spent.

Interesting that improvements are being made at the Southwest Branch Library, the latest is new carpeting courtesy of a grant from Georgia-Pacific. It seems an annual event that at budget time the Library board suggests closing this branch to save money, but public outcry and budget adjustments always win out. Apparently it will be around for awhile.

No wonder that Congress can't save money. In the last session, for each dollar in spending cuts proposed by Senate members, \$18.14 in new spending was proposed by others. The ratio in the house was \$47.66 in new spending for each dollar of cuts.. Senator Feingold was the only Senator to propose more than 5 bills to cut spending while Sen. Hillary Clinton introduced the most bills that would increase spending with 174.

A recent article related that the state was discontinuing its inmate work program because they found it was losing money. This was a well intended program allowing inmates to perform work for private employers while still in prison. ~~A win-win-win idea benefiting the employer, the inmate, and the state.~~ For some reason or other the state lost money, and the project was abandoned in

1999. My question is, if this project was not used since 1999, how does the state still manage to keep losing money on it until the 2005 budget comes along?

While property taxes and the recent reassessment have many Green Bay residents upset, we understand 34.6% of city residents live in rental property. This is a national trend due largely to the mobility of society and the high cost of home ownership.

While the owners or landlords of rental property pay property tax and pass it on to their tenants, many of the 34.6% probably never realize how much they themselves are paying for the schools, police, fire protection, and all of the other city and county services they expect, demand and receive. It would be interesting (and educational) if landlords were allowed to pro-rate the property taxes that rental units cost them for each tenant for each month and include it as a separate item on their monthly rent bill.

Although many Green Bay residents experienced dramatic property tax increases while some had their bills reduced as a result of reassessment. Alouez, as an example which did not reassess had a 6.4% tax increase on existing properties, or more than double the rate of inflation for 2004.. All households did, however, receive 3 huge refuse containers which many people are still trying to find room for.

Proponents of a high speed rail system linking Green Bay and other cities with passenger service to Amtrak estimate it would cost the state \$1.2 Billion, or about double what it was when proposed in 1998. While such a system could have some benefits for the future, upgrading what remains of our once great rail system to safely accommodate 100 MPH passenger trains through today's congested cities would open the door to unmanageable cost overruns we would all pay for. This will take a lot of planning and cooperation to become a reality.

A report in *USA Today* claims Canada is considering banning the sale of prescription drugs to U. S. Citizens. One reason is it is already costing more to Canadian citizens. Wasn't this the cornerstone to reduce prescription drug costs offered by several of our politicians during the recent election campaign?

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We don't know if it is true or not, but heard that when NASA started sending up astronauts, they discovered that ball-point pens would not work in zero gravity. They then spent a decade and \$12 billion developing a pen that writes in zero gravity, upside-down, on any surface including glass at temperatures from below zero to over 300 C. The Russians simply used a pencil. Happy New Year.

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 while others could easily be expanded to full length feature articles worthy of further study and action to protect our interests as taxpayers. 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 may be contrary to that of our readers. 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 TAX TIMES

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

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## The TAX TIMES - January, 2005

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

**Thursday - January 20, 2005 – BCTA Monthly Meeting.**

**Quality Inn (Glory Years), ASTOR ROOM, 6:30 P.M.**

**“Why Wisconsin Taxes Are High.”**

Speaker – Jo A. Eglehoff, Development Director.  
Wisconsin Taxpayers Alliance.

*Note this is an evening meeting, your guests and the public are invited.  
There will be no charge. Parking is available, enter from Crooks St.*

**Monday - January 31, 2005. 1st Installment, Property Taxes Due.**

**Thursday - February 17, 2005 – BCTA Monthly Meeting.**

**Quality Inn (Glory Years), 12:00 Noon**

**Thursday - March 17, 2005 – BCTA Monthly Meeting.**

**Quality Inn (Glory Years), 12:00 Noon**

Programs to be announced.

Unless otherwise announced, BCTA Monthly meetings are held the third Thursday of each month, 12:00 at the Glory Years in the Quality Inn, 321 S. Washington St., Green Bay.

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.



**January,**  
**2005**  
*Happy New Year!*

“There’s always somebody who is paid too much and taxed too little – and it’s always somebody else.”

. . . Cullen Hightower

“A liberal is someone who feels a great debt to his fellow man, which debt he proposes to pay off with your money.” . . . G. Gordon Liddy

### **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.**