Volume 20, Issue 9

Newsletter of the Brown County Taxpayers Association

July-August, 2005

Love and TABOR.

"Love and marriage, go together like a horse and carriage. Get the picture brother, you can't have one without the other." –
Frank Sinatra

HOPE and TABOR, go together like birth and labor. Get the picture, neighbor, you can't birth without the labor.

What am I talking about? Tax and spending cuts, of course.

I'll give it to you spin-free. A tax cut without a spending cut is a tax shift. Any tax cutting plan is incomplete without a commensurate spending cut. It's elementary mathematics. Anything you add or subtract from one side of an equation must be added or subtracted from the other side.

Any property tax relief plan, like the Democratic Home Owner's Protection Exemption, or HOPE, is a feckless sham without an equal measure of spending relief. The Taxpayer's Bill of Rights completes their equation.

"TABOR vs. HOPE: Call it the battle of the acronyms." That's how Don Huebscher editorialized in the Eau Claire Leader Telegram. (read on) http://www.leadertelegram.com/story.asp?id=56604

I like Don. He is generally a good common sense analyst. He doesn't like either plan. Neither do I, really. HOPE by itself is a business tax hike. TABOR by itself usurps local control and absolves leaders of their elected duty to taxpayers. Both are passive-aggressive, slippery political ploys.

I prefer a straight on fight. But, Don, politics is guerrilla warfare. Or is that gorilla warfare? In this case, the 800-pound gorilla – WEAC and school funding.

So, here it is. Neither plan is the best option. HOPE is a meager tax shift – you might get a \$700 cut when it takes \$1,200 to make a dent, and you could lose jobs. TABOR is a tax hike reducer – already tall taxes will still grow 2% a year, and brains will still drain.

But HOPE needs TABOR to balance the budget equation, and to even have a shot as a political compromise.

I sound like the digital equivalent of a broken record. Nothing will bring property tax relief like public school funding reform that puts financial responsibility where it belongs. The state constitution requires state government to provide public education as free as practicable. And so it should.

The state should pay for all of K-12 education. And the court system too, if it had any integrity. And it should raise the necessary funds by ending some of the special interest sales and property tax exemptions that somehow made sense to lawmakers back when they were enacted. Lawmakers should also scrap the corporate income tax while they are scrapping the corporate welfare, but there I go again.

Richard Parius, President, Brown County Taxpayers Association

The BROWN COUNTY TAXPAYERS ASSOCIATION Promoting Fiscal Responsibility in Government

VICTORIES FOR TAXPAYERS IN LEGISLATURES BUDGET PLAN.

Taxpayers are winners in the budget proposal passed by the Joint Committee on Finance. Not only is this a budget taxpayers can afford, it will help make Wisconsin the best place in the nation to live, work, raise a family and retire.

This budget plan freezes property taxes, cuts the gas tax and cuts Social Security taxes. Unlike Governor Doyle's bud- get, this is an honest and balanced plan and will put Wisconsin's fiscal house in order.

There was a bi-partisan rejection of the governor's budget on the committee. Republicans and Democrats worked together to overhaul major parts of the governor's budget. When they were done, they crafted a budget that spends less, taxes less and borrows less than the governor.

Education continues to be the top priority in the budget plan. Wisconsin's schools will get a \$458-million increase over the last budget. Education remains the largest spending increase item in the budget. Wisconsin's students are among the best in the nation because of our commitment to their future.

We are spending more money on Wisconsin's school children than ever before. This budget is committed to education and we're committed to the people who pay the bills.

A recent Bloomberg report ranked Wisconsin the worst place in the nation to retire. We need to do better for the Greatest Generation. Not only does the Legislatures plan freeze property taxes and cut the gas tax, it cuts Social Security taxes.

Too many of our senior citizens are missing out on watching their grandchildren grow up because they can't afford to stay in Wisconsin. We can't do much about the weather in Wisconsin, but the tax climate starts to change now. Cutting Social Security taxes and freezing property taxes will help make sure grandparents are a part of their grandkid's lives.

The committee rejected the governor's tax increases on nursing homes, health care plans and i-Pods. Our plan significantly cuts the governor's hike in deer hunting licenses and stops his fee hike on vehicle registrations.

The proposed budget spends \$300-million less than the governor, borrows \$600-million less than the governor and stops \$400-million in transfers from other funds. At the end of two years, Wisconsin should be in a much, much better financial situation than at present.

The State Assembly will debate the budget later this month. The plan will then go on to the State Senate and finally on to the governor for final approval. I'm very proud of the job our Joint Committee on Finance did. They were presented with a difficult task by the governor. They came through with a budget that was smart with the taxpayer's money and still delivered the kinds of things people expect from state government.

Assembly Speaker John Gard.

VISIT OUR WEBSITE www.BCTAxpayers.Org

June Meeting Notes. Brown County Library Director Addresses BCTA Meeting

Monthly BCTA meeting conducted on June 16, at the Quality Inn. Copies of the June Issue of the *Budget and Tax News* were distributed to those in attendance.

Jeff Gilderson-Duwe, Brown County Library System Director, discussed Library System operations and how taxpayers money is applied. He expressed his passion for libraries, stating that library access is a way to a better life. He noted that the library system subscribes to about 840 magazines. About 50 percent of Brown County citizens have library cards.

Mr. Gilderson-Duwe explained that about 90 percent of Brown County Library costs are funded by the property tax levy. Fees cover 7 to 8 percent of costs. Grants and gifts provide the remainder.

He stated that the 2006 library system budget would have a maintenance of effort provision, with funding at the average of the last three years. The system's 125 employees net to 88.11 full time equivalents (FTE's). Of the 125 employees, 121 belong to a union. The Brown County Human Resources Department negotiates Union contracts, so he cannot control labor costs. The union contracts prohibit volunteers from doing work that can be done by a union member.

This will be a best effort budget with the funds allocated. The book budget and positions are the only cuts available. The library system's book budget was cut in 2002 and 2004. There have been no capital outlays for the past two years. Funds from the sale of the DePere library paid for the Southwest Library renovation. According to union contract provisions, only full positions can be cut.

While it appears that the Brown County library branch located in a Denmark school appears to be a success, Mr. Gilderson-Duwe said he is skeptical of partnering with schools as schools have different goals and needs.

Responding to a question about the Ashwaubenon committee studying the potential for a new building and an independent library for the Village, Mr. Gilderson-Duwe responded that he did not expect Ashwaubenon to leave the Brown County Library System. One BCTA member pointed out that a new, independent library might operate non-union, capturing substantial efficiencies by not being burdened by the Brown County Library System's labor contracts.

Senator Cowles press release on the exploding debt of our state government was discussed. The members present agreed that the runaway state debt needs much more publicity to bring it to the attention of Wisconsin citizens.

It was announced there will not be a Tax Times published for August. The July meeting will be held July 21, at the Quality Inn and the August meeting will be August 18. We will try to schedule speakers. These meetings will be especially important as the state budget should be in place along with its implications on local budgets, and hearings on local municipal, school and the county budgets should be proceeding accordingly. Public input will be important.

Dave Nelson, Secretary

National Debt Update.

As of the 1st of July, the National Debt stood at \$7,785,26,880,123., which is an increase of about \$62.5 Billion over last month. Perhaps it would look better if the government just rounded it off to \$7.785 Trillion or \$.008 Quadrillion.

It still amounts to about \$123,987 per family, which could probably be considered as owning stock in the government. Only difference is that in this case it is a liability rather than an asset.

Inform of Address Changes.

The *TAX TIMES* is sent by Third Class Mail and is promptly delivered by the Postal Service – as long as it is properly addressed and pre-sorted to their satisfaction. We try to keep up with address changes from renewals, etc., but if there is a correction, please let us know by a note to box #684 or call me at 336-6410.

Unfortunately, the post office does not automatically notify third class mailers of address changes but prefers to recycle this material.

In the interest of letting other taxpayer groups know of our activities, we provide them the Tax Times for reference and are happy to do this. However, address and proper contacts may changes. We recently sent a form letter to these parties asking their addresses be verified. If you have received this letter from us and have not returned it, please do so in order that our records be correct.

One other item. We frequently receive inquiries from interested parties of our group, and I will send them information and put them on the *TAX TIMES* mailing list for a few issues. If you know of anyone interested in the BCTA, let me know and I will send them information.

Please let me know of any question. Thank you. Jim Frink - Treasurer

"Unionism seldom, if ever uses such power as it has to insure better work: almost always it devotes a large part of that power to safeguarding bad work."

...H. L. Mencken

"It is not what a lawyer tells me I may do, but what humanity, reason, and justice tell me I ought to do."

. . . Edmund Burke

Wisconsin Needs Taxpayer Bill of Rights.

(TABOR) By Rep. Frank G. Lasee

If anything, this shows why we need a Taxpayer Bill of Rights in Wisconsin – not just to save us from free-spending Democrats, but from tax-raising Republicans as well. What would have happened in Colorado if they didn't have TABOR there? Would their governor be "criss-crossing his state" convincing voters to support a tax increase? No. Their government simply would have done it, and then trusted that voters would forget in time for the next election. Especially Governor Owens, who is term-limited. He doesn't have to face re-election.

That is what our government does. The Democrats tax and spend, the Republicans tax and spend just a little bit less. If we had TABOR in Wisconsin, they would have to do what Colorado's Governor is having to do: explain to us what he's doing before he does it. Ask for our permission to spend more or raise taxes before they do it.

TABOR seems to be working just fine in Colorado. It would work here, too.

A Wisconsin Taxpayer Bill of Rights.

The Wisconsin Legislature, at the time of adopting the Constitution, expressed a desire that further declaratory and restrictive clauses should be added, as extending the ground of public confidence in the Government Will best insure the beneficent ends of its institution;

Be it resolved, by the citizens of the great State of Wisconsin, that the following article be proposed to the members of the Wisconsin Legislature, as an amendment to the Constitution of Wisconsin for passage by two consecutive sessions, and when ratified by a majority of state voters by referendum, shall be valid to all intents and purposes as part of the said Constitution, namely:

Amendment I

Any government entity in Wisconsin with the authority to levy taxes shall pass no budget that exceeds the prior year budget plus the rate of inflation and the growth in population or new development.

Any spending exceeding these limits or increased in income, sales, franchise, or property tax rates, at the state or local level, would require the approval of voters in a referendum.

Any local government body or school district may vote to discontinue programs or services that are mandated by legislative act or administrative rule and are not funded through shared revenues earmarked for that purpose.

The powers not delegated to the Wisconsin Legislature by the constitution, or prohibited by the United States Constitution, are reserved respectively to the people.

"Remember the Maine."

Once a tax is imposed, It seldom ever goes away.. Proof of this is no further away than your monthly telephone bill.

The Budget and Tax News reports that back in 1898, to help finance the Spanish-American war, a flat 3% tax on the total of every telephone bill was imposed. At that time, telephone service was relatively new, and a luxury largely enjoyed by the rich. The federal government sold the public on the tax by claiming it would only be "temporary."

Fortunately the war did not last long but somehow the tax still remains. A lot of other taxes also have been added since that time.

There have been several attempts to have this tax repealed. The most recent was in 2000 when 420 of the 435 representatives and 97 of 100 senators voted its repeal. President Clinton vetoed the measure in retaliation against opposition to another tax bill which he supported. Presently the nationwide Americans for Tax Reform (ATR) has announced that it will make repeal of the tax a top priority in the current session of Congress. Grover Norquist, president of ATR said that "107 years is plenty for the life of a so-called *temporary* tax. What's even more insulting is that the tax doesn't even go to any specific purpose, but instead just goes into the general fund."

The government will probably have different ideas however. There are a number of proposals to somehow tax the internet, and increased use of telephone services to support this service has increased the amount of tax collected. At present this tax "temporary" imposed to pay for the Spanish-American war costs phone and internet users about \$6 billion per year.

"The lottery wasn't nearly as popular when it was known as the numbers racket." . . . Doug Larsen

"Real politics are the possession and distribution of power." Benjamin Disraeli

"The word 'politics' is derived from the word 'poly' meaning 'many' and 'ticks' meaning 'blood sucking parasites'."

. . . Larry Hardiman

Is Your Home Still Your Castle?

The recent US Supreme Court ruling allowing cities to condemn private property for commercial development could be a source of future mischief. Although based on a situation in Connecticut where land usage may be viewed differently than in Wisconsin the implications could be the same.

We see numerous examples of private developers trying to promote new developments to their advantage by selling possible tax advantages to the community. So far private property ownership has been rather sacred.

We have mostly accepted the right of eminent domain in the cases of highway and infrastructure construction and other civic improvements but not necessarily for shopping malls or apartment complexes. It remains to be seen how this controversial ruling will be interpreted.

FRIENDS OF THE TAXPAYERS.

When we read the daily papers or watch TV we often wonder if anyone cares about the bottom line (who will pay the bill?) to all of the spending proposals which seem to be favored and promoted by the media? We need not elaborate.

There are two groups which have been extremely helpful and supportive of the Brown County Taxpayers Association are very deserving of our support in any way possible.

First, the very highly respected *Wisconsin Taxpayers Alliance*. While their primary function is research and providing information regarding the tax situation in Wisconsin. Next, the Heartland Institute of Chicago, which has been providing their interesting and informative "*Budget and Tax News*" for distribution at our monthly meetings. We will provide additional information on taxpayer friends in the next *TAX TIMES*.

The Real Loss.

Through the years there have been a number of significant sales and mergers involving old line, well established local companies. These are the businesses established by local visionaries during the past hundred years, and have more or less (along with the Packers) put Green Bay on the map with a strong economy and the "Made in Green Bay, Wis." label seen around the world.

Examples are three of our major paper mills which became part of mega-conglomerates to the more recent transactions involving Shopko Stores and Paper Converting. While this sometimes results in the loss of jobs and local prestige, we nave been fortunate to have a fairly strong local economy, employment has remained steady, and new business arrives to take its place.

One thing you lose when an established business ownership leaves the area however are a lot of the profits that the business generates which go back to the local community. This can take many years to nurture and realize.

Locally the entrepreneurs and their families who established these successful enterprises have been major contributors to the hospitals, libraries, schools, cultural venues, charities and quality of life as well as the leadership which has made Green Bay an outstanding community. Many of these contributions could have fallen on taxpayers if not for their generosity. These things are not easily replaced when our major employers are headquartered elsewhere, or our retail base consists of chain stores located in shopping malls.

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.

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Sen. Cowles Criticizes State Spending

Plans. Unnecessary Building Projects Add To Taxpayer Costs.

State Senator Cowles criticized the Joint Committee on Finance over the approval of the State's Building Commission Plan and Building Program. Sen. Cowles has repeatedly criticized Governor Doyle and the Legislature for increased bonding and structural deficits.

"Rising debt levels means more dollars must go to only pay off our principal and interest," said Cowles. "We couldn't afford this debt in the last budget, we can't afford it now, and we won't be able to afford it in the next budget."

The nonpartisan Legislative Fiscal Bureau's documents regarding the committees vote showed skyrocketing levels of state bonding. For example, Paper #186, page 7 details current levels of General Purpose Revenues (GPR) debt service on unissued authorized bonding at \$4.4 million this year. This debt service will dramatically increase to \$76.1 million in 2008-2009. The Fiscal Bureau also points out GPR debt service on 2005-2007 authorized bonding goes from \$1.9 million currently to \$64.8 million in 2008-2009. In total, GPR debt service jumps \$159.1 million, with \$426.1 million currently to \$585.2 in 2009-2009.

Sen. Cowles cited a report by the Associated Press from the summer of 2004 regarding the doubling of state debt over the last decade. In addition, several debt proposals over the last two years alone have added to the problem. Gov. Doyle and the Legislature enacted a debt-restructuring plan that created \$175 million in bonding in order to close the yawning gap between revenues and commitments for the state's Medical Assistance program. Bonds are outstanding over a longer period of time and therefore interest costs will be higher. Other new laws include \$575 million in state general bonding to be repaid with transportation revenues.

"We keep coming up with one-time fixes plus accounting tricks and then pay for it long-term," said Cowles. "Instead of being cautious, we keep adding to the problem."

If state spending is not reduced, the Building Program only adds to the growing budget structural deficit. "It's irresponsible," said Cowles. "There's a sense in government that this is free money. It's not."

Gov. Doyle has said his budget helped put Wisconsin fiscally "back on track." But in the meantime Gov. Doyle and Legislature passed several debt increasing plans. "Are we following California down the road to fiscal disaster?" asked Cowles. "This bonding is outrageous and shows why we are in an even bigger hole next time around."

Promote the BCTA. Tell your friends and ask them to join.

Use the application blank below, or just send your name, address and remittance to Box 684, Green Bay, WI. 54305-0684

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Things That Make Us Wonder.

The Wisconsin Legislative Joint Finance Committee has voted against a proposal to raise the cigarette tax by \$1.00 to \$1.77 a pack. This would make it the fourth highest in the nation. Usually when a "sin tax" increase is suggested, the announced purpose is to discourage the use of the product involved by making it more expensive. The fact is however, that revenues from tobacco and liquor taxes are only slightly behind the sales tax as a source of revenue for the state. Tax increases in the past have done little to discourage smoking or drinking but have produced more money for the state to spend.

This time however, despite the huge budget shortfall, the tax increase was not approved. Part of this was the realization that cigarettes are widely available over the internet at lower prices, and that it is possible to obtain cigarettes in quantity from just about any state that has lower taxes. They are also available from the many native American retail outlets in the state at lower prices. It is possible the tax would actually have resulted in a reduction in revenue. Also, it is possible the many anti-smoking laws being passed will do a better job to discourage smoking than taxes.

The people of Brown County and our visitors pay sales taxes and provide other incentives for the Lambeau Field renovation to the tune of over \$18 million annually. In return, they appreciate any opportunity to see the their team. We acknowledge that the prestige given our community, and the economic impact of having this unique treasure makes us the envy of the nation.

Unfortunately many people are unable to afford, or otherwise have access to tickets to games, and we congratulate the Packers for scheduling their "family night" at a reasonable price. However it appears their system of distributing tickets defeated the purpose intended. Was it their intent that thousands of tickets would end up on E-Bay at grossly inflated prices?

One wonders how so many tickets regularly end up in the hands of scalp-

ers, when people wait half of a lifetime on a list for season tickets.

Perhaps one suggestion for the Packers would make buying exhibition game tickets optional for season ticket holders, and offer the balance on a first come basis to those on the waiting list or the general public. Only 2 or 4 tickets per customer however.

The Green Bay School District reports a 15 % truancy rate for the school year 2003-04. The state average was 9.4 %. Truancy is described as missing 5 or more days of school during a semester without an acceptable excuse.

This seems to be extremely high, and should be considered as a major problem.. Taxpayers generally accept the high cost of education and recognize it as an investment for the future. While any savings the school district can pass on to taxpayers is greatly appreciated, having students missing class is not one of them. In fact, costs are increased as these students probably take extra teaching attention to play catch-up when they do attend class, and disrupt those interested in getting an education by their lack of interest attitude. They certainly must lower the overall achievement rate that we are all paying for.

In addition, the district is considering hiring special counselors for these truancy problems in addition to the cost of tracking them down. Supt. Nerad and the Green Bay School District have one of the finest school programs in the state, and truancy is a problem which should be a concern to all of us.

The ongoing Michael Jackson saga or trial has finally ended, and whether or not you believe justice prevailed is your decision. We have seen a number of long lasting celebrity trials in recent years, and sometimes wonder if they are initiated to compete for ratings to compete with TV fiction. One discouraging aspect is the cost of these affairs to taxpayers. People in California can spend their money any way they wish, but it is still a fact that like most everywhere else, their courts are back-

logged with cases involving common people that should be resolved to protect the integrity of our justice system. Money to support the legal system comes from taxpayers regardless of how it is spent. It was announced the Jackson trial cost the county in which it was held about \$2 million, (which sounds conservative.) By contrast, the entire Brown County taxpayer levy for our court system and district attorneys office is about \$4 million annually. Would we want to spend half of that on a Michael Jackson trial?

The State of Illinois has diverted \$783 Million from its segregated transportation fund to the general fund in order to balance their budget. This amounts to about a third of their transportation budget. Various transportation interests are warning of safety, congestion, job loss and a host of other problems if these funds are not restored. This sounds familiar.

Both the governor and legislature are proposing reductions to the UW budget in efforts to balance the state budget. As expected, the UW is claiming extreme hardships in their ability to perform their mission, claiming they could accommodate more students and give them a better education if they only had more of our money.

Perhaps so, but it is difficult to empathize with them after we read about the \$191,749 per year plus benefits chancellor who was granted a seven month paid leave of absence for wanton personal reasons, or the granting of \$700 per month stipends to their chancellors in retaliation for the state recalling their personal vehicles as an economy measure. If they can get along with out somebody for 7 months, do they really need him (or her) at all?

Summer means road construction season, and we are all used to the inconvenience which is probably soon forgetten when a road reopens. Nonetheless, some of the jobs seem to last forever with little visible progress made and a complete disregard for the public forced to take time and fuel consuming detours and business's who lose income in the meantime. An example is Shawano Ave.

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in Green Bay. This has been closed for two months now. I had to drive it recently, and with the exception of few patches and a lot of orange barrels, could see no construction activity. The old concrete was in place, and for the most part seemed in good shape.

A recent *Press-Gazette* headline stated "Wisconsin's tribal casinos rake in \$1 billion in 2004." We acknowledge the success of these operations, and appreciate their community contributions.

Of this billion, the article states that \$68 million, which would be about 6.8% was turned over to the state per the compacts authorized by Gov. Doyle. A June 20, *Forbes* article describes gambling income as the excess of bets over payouts. We assume the \$1 billion to be net after payouts, not gross wagers made.

By contrast, the *Forbes* article claims the casinos in Connecticut, which are the nations largest pay about 15% of their gross, based on a formula if 25% of slot machine revenue. They further indicate that other tribes around the country have similar arrangements. Tribes are not obligated to pay any federal taxes on their business operations, which further enhances their profitability.

We realize there are a lot of factors entered in negotiating these compacts, and financial details will never be fully disclosed. Nonetheless, it would seem that further comparison with what other cash deficient states are doing, and payments based more on profits rather than a flat amount as at present would be in order. This is the way most other businesses operate.

The need for improvements at the Brown County Mental Health Center has been kicked around through several county boards becoming more of a political issue than that of necessity. We believe it has been agreed that original proposals were out of proportion to what the county needed or taxpayers could afford. Now when an acceptable price range and size have been established there is disagreement again as to whether to build new or simply remodel. How many studies, proposals or deadlines do we need?

The Univ. of Wisconsin has

disclosed that ten of their prize research cattle have died of neglect and malnutrition. It was not clear if this was another excuse for more funding, or if perhaps the University already has too many things to keep track of.

The city of Green Bay has finally decided to remove the parking meters from Broadway at the request of the business establishment — On a temporary trial basis. They probably cost more to maintain than they produce. The question is, will they put them back if business doesn't pick up and they decide it makes no difference, or will they put them back if business improves and the city decides they are losing parking meter revenue?

By Wisconsin Statutes, the annual and bi-annual state budget is supposed to be signed in to law by July 1. While this has seldom happened, it is usually a signal for the legislature and governor to sit down and resolve their differences about how taxpayer money will come from and how it will be spent.

Things are probably a little different now than they were 30, 40 or 50 years ago. For one thing, both the governor and legislature have well-organized, highly effective publicity machines with full access to the media. These are supported by the political parties and special interests which puts our representatives in office. The final budget often determines how well their money was spent.

Despite the rhetoric, there is only so much money for municipalities, counties, school districts and the state to spend. This is not the time to propose new spending initiatives or promote discretionary spending, by the governor or the legislature. Accounting gimmicks have already been maximized. While property tax reductions sound nice, there is no way this could be done without sacrifice elsewhere. Most of us have had it with regular tax increases, yet the press and government spending interests have made us fearful of TABOR.

This year, the focus of budget negotiations has been on spending for

public education. While many people seem to agree this is the most important use of taxpayer money, when is enough, enough? Both the governor and legislature proclaim their budget plans will enhance education spending beyond what it already is. An article by Speaker Gard in this *TAX TIMES* claims \$458 million more proposed for education that last years budget. The governor says we can spend even more and in addition give everyone a property tax reduction..

Who do you believe? Unfortunately the state budget is usually approved late at night, and it takes a few days for all of the details, (including policy changes) to become clear.

As usual, lots of things to wonder about.

Jim Frink

"Things That Make Us Wonder" consists of thoughts that occur to us, mostly taxpayer related in some way, that come to mind during the days news events. Some of them are relatively unimportant and probably not worth commenting about. 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."

"We do not admire a man of timid peace." . . . Theodore Roosevelt

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

Thursday - July 21, 2005. BCTA Monthly Meeting.
Quality Inn, Vinces Office, 12:00 Noon.
Discussion of State Budget and implication on
Local Budgets. Upcoming local budget issues.

Thursday - August 18, 2005. BCTA Monthly Meeting.
Quality Inn, Vinces Office. 12:00 Noon.
Speaker on current issues. Local budgets.
(NOTE: Mark your calendar. There will not be a
August Tax Times.)

Thursday - September 15, 2005. BCTA Monthly Meeting.

Quality Inn, Vinces Office. 12:00 Noon.

Unless otherwise notified, BCTA monthly meetings are held the third Thursday of each month, 12:00 Noon, at the Quality Inn, 331 S. Washington St., Green Bay, WI. (Enter from Crooks St.)

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

Cost: \$7.00 per meeting, includes lunch, tax & tip. Payable at meeting. Call Jim Frink, 336-6410 for information or to leave message.

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Sorry: No TAX TIMES for August.

"If you like laws and sausages, you should never watch either one made." . . . Otto von Bismarck

"You know what's interesting about Washington? It's the kind of place where second guessing has become second nature."

. . . George W, Bush

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