The TAX TIMES

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October 2005

"Lost."

Not since the days of Chuckie Chvala and Tommy Thompson have I felt so lost. Hate 'em or love 'em, you knew where things stood. Unfortunately, the black hole of absolute power drew them into the irresistible whorl of scandal and deal making. But they did stand for something. How's it go, "Absolute power corrupts—" *Absolutely*.

Well the plane has crashed and the pilot and co-pilot are nowhere to be found. None of the crew has survived. The leadership vacuum in public office is drawing in impostor after impostor, all lacking the requisite gravitas to resist the political power pull.

On the national stage, we had Louisiana Gov. Kathleen Blanco and New Orleans Mayor Ray Nagin playing chicken with Hurricane Katrina, and when the long odds came in and they lost, they pointed East. Conservative critics, defending Pres. Bush, who was also slow to respond after the locals ignored his warnings, point right back at Blanco and Nagin.

Reminds me of grade school, where nothing was ever anybody's fault. The other guy started it, not me.

Back home, Republicans control both houses of the Legislature. The GOP, the party of local control, small government and low taxes. But what have they offered: a gay marriage ban, stem cell research restrictions, concealed carry. All vote getters, but time wasters, pandering to slivers of the populace.

When the budget plumps, they point at the Democrats, who point right back at the GOP. Here's to the new boss, same as the old.

The bipartisan Legistocracy is busy feathering their own nests, insulated from the people by a sham of electoral procedure. Lawmakers' \$45,569 a year salary, \$88 per diem expenses, their campaign warchests feel like one bulging wallet in their back pocket. It's all about the money, folks, and don't ever forget it.

The budget grows larger -- even if we did have a TABOR! -- filling the turgid, reinforced trousers of the Golden Rule's benefactors. All at the expense of the workers whose individual labor, to a lawmaker, matters only on the bottom line of the DOR's next revenue estimate. Taxes contribute income to more than 50% of the population, be it teachers or road builders, government workers or private consultants, and yes, the elderly and infirm. They all need it or we wouldn't have approved. Did we approve?

Rumblings in the woods and the ominous silence signal, something is amiss. The Legistocracy fear TABOR, the beast who will ravage their livelihood, but the TABOR may just be the beast to carry us all back to safety.

TABOR proponents have evidence, predict success. Opponents have evidence predict failure. TABOR ain't perfect, or there would be no opponents. It can't work any worse the 1993 constitutional amendment that stopped gambling expansion.

On balance, TABOR seems worth the try. I will take the maximum 2% annual tax hike over the unknown. If the lip servants would stop pretending to pray and take the leap of faith, the common sense people of Wisconsin would answer their prayers, our prayers.

TABOR could restore our faith in government, if only by giving us one less thing to worry about.

Richard Parins, President.

The BROWN COUNTY TAXPAYERS ASSOCIATION Promoting Fiscal Responsibility in Government

Reassessment – Re-evaluation or Tax Shifting?

Wisconsin laws mandate that all real estate property be assessed fair and equal for purposes of property tax purposes. This is intended for the protection of property tax payers. Basically the assessed value of one's property is the price at which it currently could be sold on the open market, assuming everything being equal. No one should have any trouble with that, as long as his neighbors property is assessed the same. Not always an easy thing to prove.

Obviously it is not practical, or even possible to reevaluate each parcel of property annually. A full reassessment with an inspection of your property by a qualified assessor in order to provide an accurate appraisal of your property value may take place every ten years or so. At that time you will have an opportunity to meet with the assessor, compare your assessment with other properties, and request an adjustment in the value of your property if in order.

State law requires that property values be kept fairly current. One reason being state aid and shared revenue formulas are often dependent on property valuations in various communities. Since various economic factors can cause dramatic changes in property values in a short period of time, it is often necessary for the local assessor to make arbitrary adjustments or "*Market Adjustments*" to values based on mathematical formulas rather than actual inspection of premises. Examples causing this are unprecedented growth in a specific area, economic conditions creating a demand for a certain price range of residence, demand for recreational, vacant land or property that can be further developed, and inflation in general.

This method of reassessment can cause problems and misunderstanding. Recall that In 2004 the City of Green Bay was reassessed causing many people to question increased values to their property.

Another example occurred last month in a nearby county were I own recreational property. A number of isolated parcels had been sold at prices far exceeding what the market had been up to at that time. The result was a "Market Adjustment" reassessment of all parcels based on a new estimated value by the assessor. While their assessor is most capable and familiar with the township, the procedure used and results left room for questioning.

For example – New assessment notices to property owners were postmarked Friday, Sept. 2. Three open book sessions totaling 6 hours, with a chance to meet the assessor were scheduled for the following weekend, with the board of review scheduled for Sept. 20. To appear before the board of review required an appointment with the town clerk. Obviously this did not leave much time to gather information or get an appraisal if you thought it necessary to protect your interests.

Being a recreational area, as estimated 50% of property owners live elsewhere and even out of the state so they had little chance to protest. Whether or not their procedure complied with state law is not the question. It is a matter of respect for the property owner.

Preceding the reassessment notices there had been arti-

cles in the local papers to the effect that the county tax rate would be about the same as previous, that the local school district would be about the same, and residents had been led to believe by the town board that the sale of property by the Public Service would add sufficient value to keep taxes down. In other words, even with a reassessment, property tax bills should be about the same as previous. Prepare for more trickery.

The letter which accompanied the notices proudly announced that due to the increased valuation, the net tax rate for the year 2005 would decrease by a total of 29.108%. They must have had someone else in mind as my taxes increased by a total of 22.25%, which will be just short of \$500.00. This with no physical improvements on my part to increase the value, which increased as a result of the "market adjustment" by 72.45%. What this would indicate to me is that assuming taxes were about the same with exceptions allowed for increased valuation due to new construction, etc., someone else is getting a tax cut and others receive a sizable increase. Not necessarily fair.

When I spoke with the assessor, he assured me that all similar properties were adjusted equally. Vacant land at the same rate regardless of location or potential for development was most in demand and increased the most. Lots with improvements increased more than the improvements (buildings), regardless of location or salability. While some properties had been sold at inflated prices in recent months, he assured me that the value of adjacent properties was increased the same as other properties. When I asked for the total levy for the town I was told it was not available as yet. *This should have indicated whether the increase in taxes was justified*.

An examination of listings in the open books was not as helpful as I had hoped, as it only gave the new assessment but not the old. This made it impossible to determine if indeed the increased valuations had been made on an equal basis.

No doubt many of you have experienced similar frustrations with your own property taxes and local officials. We are sure that all applicable state statutes were complied with, but to the advantage of the taxing district. While it is always nice to find that your investments may have grown in value, paying more taxes than you anticipate usually means you do without something else. Jim Frink – BCTA

"Neither the wisest constitution nor the wisest laws will secure the liberty and happiness of a people whose manners are morally corrupt." . . . Samuel Adams

"Let every nation know, whether it wishes us well or ill, that we shall pay any price, bear any burden, meet any hardship, support any friend or oppose any foe to assure the survival and success of liberty." . . John F. Kennedy

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The Governor's Stealth Tax.

Medicaid – health care for the poor. It basically works like this: the doctor or dentist or pharmacist supplies the service and is reimbursed by the government.

But the rate at which the state reimburses the doctor is usually - no, always - below the actual cost. The provider loses money on the transaction, and has to make up for it by charging other customers - those with private insurance or who pay themselves - more.

So: when Governor Doyle submitted his budget with a \$222 million cut to MA <u>(including</u> <u>federal matching funds)</u>, it was apparent this was his way of raising taxes, without raising taxes. More on that later.

The result of the cut is *even lower* reimbursement rates for providers. For pharmacists, reimbursements were already 13% under the average wholesale price (AWP). Thanks to the Governor's budget, they'll fall to 16% under. The Legislature tried to change it but Governor Doyle vetoed the changes. When the Assembly tried to override Governor Doyle's veto. Democrats voted as a block to prevent it. They had to. It was either that, or make our government actually live on a budget.

This is the Governor's way of continuing our habit of spending beyond our means. He wanted to spend more on K-12 education, and he did – he took \$400 million from the transportation fund to do it, while allowing this hole in Medicaid reimbursements to grow.

The end result is we all pay more. Governor Doyle had promised no tax increases. What he meant was none we could see.

Wisconsin is a generous state when it comes to Medicaid services. We've chosen to find ways to get lots of people onto MA and Badger-Care, and then we've turned around and lowered reimbursements below cost.

This causes a cost shift onto private payers and those with private insurance – they and you pay more to make up the difference between what the providers need and what they're getting from the government. It amounts to a hidden tax increase on all of us.

Couple that with higher physician costs: remember the story about how much higher doctor charges are in Wisconsin than in other states? Do you think lower MA reimbursement rates might have anything to do with it?

The money has to come from somewhere. Governor Doyle has decided it will come from you.

Representative Frank G. Lasee

Returning Power to The People.

Few industries have had the type of impact that Native Americanrun casinos have had on the State of Wisconsin. Emotions run high on both sides of the issue. Some tribes and communities have benefited from the casinos, others continue to struggle. However, there is a growing trend throughout the nation and Wisconsin of what is called "reservation shopping" by officials at the Bureau of Indian Affairs.

"Reservation shopping" is when a Native American tribe purchases property far away from their reservation land, but often very near large metropolitan areas for the sole purpose of putting a casino in a more lucrative area. The land is put into trust and treated as a piece of their reservation.

Under current law, the governor is the only state official who has a say in where an off-reservation casino can be placed. It is understandable why the casinos would want to be closer to larger population centers, however it is also a fair and reasonable request that the taxpayers should also have a voice in those decisions. The elected officials in each tribe get a say the decision to seek an off-reservation casino. The taxpayers of Wisconsin should have the same say on whether or not they want that off-reservation casino.

The location and number of casinos operating in Wisconsin is an important public policy decision that affects all of us. It's a decision that should involve the policy making branch of our state government – the Leg-islature. After all, the Legislature is directly elected by the people of Wisconsin to represent them in Madison. Creating checks and balances on all off-reservation casino plans is a logical way to make sure the taxpayers of Wisconsin get the best deal possible. Since off-reservation casinos have obvious long-term fiscal implications for the entire state, it's important that folks from Peshtigo to Platteville get a seat at the table.

Recently, the State Assembly passed a bill which would give the Legislature oversight on any off-reservation expansion in the state. This bill would require, in addition to the governor, concurrence by the Assembly and Senate. The bi-partisan vote of 59-37 showed how important this is to the state of Wisconsin. Public opinion polls show the people of Wisconsin over-whelmingly support the bill. A recent survey showed 70-percent of people support legislative oversight of off-reservation casinos.

This isn't about blocking casinos where local communities support the expansion. Gambling is the most profitable business in the state and it affects the economy of the entire state. Giving the Legislature a say will strengthen the governor's hand as he negotiates the compacts and make sure taxpayers get a fair deal. This bill will make sure we all work together to see that the will of the people is the law of the land in Wisconsin.

Some of the tribes support this legislation because current law puts them at an economic disadvantage with the wealthier tribes in the state. Just like any business, the more profitable ones are more likely to engage in "reservation shopping."

Governor Doyle has publicly voiced his support of this type of legislation – when he was Attorney General and even since he was elected Governor. In 2002, Governor Doyle was quoted as saying: "But I've said...it seemed to me that the question of off-reservation gambling in particular is one that the state Legislature should decide, because that's really a large policy decision for the state."

Assembly Bill 461 will head to the State Senate for further action soon.. Hopefully the State Senate and the governor will agree that you deserve a say in the future of the State of Wisconsin.

Assembly Speaker John Gard

September Meeting Notes.

County Executive Discusses 2006 Budget Challenge.

Regular monthly meeting Sept. 15, 2005, held at the Titletown Brewing. This will be the new location of BCTA meetings.

Brown County Executive Carol Kelso discussed the county's budget challenge for 2006. Employee benefits will increase \$5 million and employee pay will increase \$2 million. Meanwhile, the property tax freeze will limit the levy increase to \$2 million, leaving a budget shortfall of \$5 million.

The county's budget goals for 2006 are to reduce the county property tax rate for the third year in a row, hold county property taxes steady, and comply with the state tax freeze. Mrs. Kelso explained that property taxes pay for about one-third of the county budget. Her goal is to hold county property taxes to the same as last year.

There has been no increase in community aid from the state for the past nine years. The state has sent a message – you're going to pay more for services.

Debt service is up for 2006. Overtime is a problem for the Call Center, the Sheriff's Department, and the Mental Health Center. She stated that the county won't bond for a \$22 million communications system without clear alternatives.

Questioned about combining city and county facilities and services, Mrs. Kelso said that is an option where duplications exist. She explained that the courts, the District Attorney's office, and the Sheriff's Department have no limits on spending.

On a positive note, she observed that county employees are becoming more aware of real costs. She explained that the costs of the Wrightstown and Southwest Libraries amount to \$40,000 and \$180,000 on the tax levy, respectively. In comparison, the Downtown Library costs \$2.7 million on the tax levy. She expressed her strong support for keeping the Wrightstown and Southwest Libraries open.

Richard Parins reported that repeal of the minimum markup law for gasoline was defeated in the state legislature.

The next regular meeting will be Oct. 20, 2005, 12:00 noon at The Titletown Brewing. There will also be a public "Forum" meeting with Prof. David Littig and Rep. Frank Lasee at the Brown County Library at 6:30 P.M. on Oct. 20. Details on the back page of this Tax Times.

Dave Nelson – Secretary

Public Meeting on Green Bay School Budget.

We compliment Green Bay School Superintendent Dan Nerad, his staff and the Board of Education for proposing a 2005-06 budget that would actually reduce the total property tax levy by 2.23%. This should be welcome news to taxpayers assuming their property is not reassessed upwards.

While actual spending will increase to \$210 million, most of the increases will be absorbed by the state with their budget manipulations.

This new budget contains provisions addressing truancy which has been a problem in Green Bay, and maintains the excellent standards established by the district. Not addressed however, is the need for a new high school which could have an impact on future budgets. A public hearing will be held at Preble High School on Monday, October 24, at 6:30 to discuss the budget.

"The pessimist sees difficulty in every opportunity. The optimist sees opportunity in every difficulty." . . . Winston Churchill

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

Where Your Brown County Tax Dollars Are Spent.2005 Tax Levy by Department2005 Spending by Department\$69.7 Million\$213 Million

Sen. Cowles Says Phone Fee Audit Raises State Budgeting Concerns.

Every phone bill contains a federally mandated Universal Service Fund Tax (USB), which is to be used for a number of purposes such as providing phone service to low-income and handicapped persons, etc. A portion of this is returned to the states for their programs.

However, Wisconsin does not use all of the funds they receive, so they have instead transferred \$4.2 million from these special purpose funds to the states general funds to help balance the state budget. Sen. Cowles has pointed out that these funds should be used for their intended purpose.

BCTA To Sponsor Forum.

As part of the Brown County Taxpayers Associations mission of education on issues of public interest, there will be a public forum on Oct. 20, at the Brown County Library. Featured will be David Littig, former political science instructor at UWGB, and is currently President of the Green Bay Community Council, a group formed to explore and discuss local issues, and 2d District State Representative Frank Lasee, who has sponsored legislation calling for a constitution amendment known as TABOR, or the Taxpayer Bill of Rights which would limit state and local spending to the rate of inflation and growth.

Scheduled for the regular Nov. 17, meeting will be Scott Walker, Milwaukee County Executive. He will speak on how Milwaukee County has limited taxes and provided services at the county level. Effective with our September meeting, regular monthly BCTA meetings will be at the Titletown brewery, 200 Dousman St., Green Bay. Details on the last page of this *Tax Times*.

We would like to remind all members that dues notices are sent on a cyclical basis from when you first joined the BCTA. Sending reminders is rather expensive since individual dues are only \$12.00 per year. If you have any question regarding your dues, please give me a call at 336-6410 or E-Mail me at Frink@execpc.Com. Jim Frink – Treas.

Public Forum

Sponsored by the: BROWN COUNTY TAXPAYERS ASSOCIATION.

" Regional Tax Based Shared Revenue vs. The Taxpayer Bill of Rights."

Presenters:

nters: Prof. David M. Littig, Pres. Green Bay Community Council, Former Political Science Instructor, UWGB. Rep. Frank G. Lasee, 2nd Assembly District. Co-Author, Wisconsin "Taxpayer Bill of Rights."

Thursday, October 20, 2005 Brown County Central Library – 515 Pine St. (Lower Level)

6:30 – 8:30 P. M. The public is cordially invited – <u>Admission is free.</u>

Each presenter will outline their proposals and it's advantages, to be followed by a question and answer period. As people expect more government services, and the cost of providing these services keeps rising, the question remains how to pay for them. The two proposals being presented are finding new ways to fund local taxes through shared revenues, or to control spending on all levels by a state constitutional amendment limiting spending to inflation and growth.

The BROWN COUNTY TAXPAYERS ASSOCIATION. "Promoting Fiscal Responsibility in Government."

Plan now on attending this important meeting. Call 336-6410 for details or to leave messages.

National Debt Update.

On October 4, the National Debt reached \$7,922,647,305,903., an increase of \$72 Billion or so from the first of September. We note that it has been increasing at a rate of about \$2 Billion a day vs. about \$1 Billion per day last month. Our boys in Washington are well on their way to be 8 Trillion in the hole by the end of the year.

It could be made to sound even worse. Federal laws require business's to report their finances an the accrual basis, whereby liabilities and receivables are accounted for. The National Debt doesn't really account for what will be owed for Social Security, Medicare, hurricane relief, or where the money will come from for payment. This is more like the cash basis, where you don't worry until tomorrow. "Shouldn't there be a better way of getting out of debt than borrowing money?... Doug Larsen

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

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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Things That Make Us Wonder.

The ultimate dollar cost to the economy of hurricanes Katrina, Rita, etc., will probably never be calculated Estimates are already more than the expense of the Afghanistan and Iraq wars combined.. Our thoughts and prayers go to the victims of these disasters.

What is puzzling is that while the government was fumbling about for a relief plan, Congress and the President already knew they needed exactly \$51.8 Billion in immediate federal emergency aid to solve the problem. Apparently that was just the beginning, as total government cost has been estimated at over \$200 Billion and rising.

In the meantime, there were reports that Congress has become concerned with reports of fraudulent use of emergency funds related to 9-11 relief. When will they ever learn?

While Congress has been generous in promising aid, a news survey indicates they are unwilling to forgo some of the pork projects included in the current budget bill to help pay the bill. They claim the big reason is that folks back home wouldn't approve.

No doubt trying to place the blame on the bungled Katrina relief fiasco will carry through to future political campaigns. Perhaps if our leaders would get together rather than agree to disagree on everything we would all have greater respect for government. This is a good opportunity to figure out how to do things right.

A government "Accountability Office" reports that costs for professional medical services in Wisconsin are the highest in the entire nation. They are 28% more than the national average in Green Bay alone. This was based on a study of claims submitted to Medicare and private health insurance companies.

Even though we all know the cost of health care is sky-high, this sounds rather incredible. This is considering that the average family income in Wisconsin is somewhat below the national average, and other cost of living items (*except for state and local taxes*) in Wisconsin are often close to or even less than the national average.

The report claims that competition is a big factor in keeping costs down. Again this seems misleading as we are often told we have a surplus of hospital beds and other facilities. Is it a problem that claims submitted from this area are padded more than elsewhere? This would seem unlikely.

Perhaps more disturbing is that the cost of health insurance is often tied to the cost of medical services in an area. It is also the cost of employee health insurance that is the largest factor driving our property taxes to the point we face drastic cuts in the services we expect to receive. For example, of the additional \$7 million available for next years county budget, \$5 million will have to go to increased health insurance costs for employees.

Obviously this is unacceptable and not what we expect for our tax dollars. One possible solution would be for the bean counters in Washington to stop wasting time compiling figures about who spends the most and concentrate on figuring out ways to reduce costs by eliminating waste caused by the paperwork they mandate.

A press release from a group called the *"International Union for the Conservation of Nature"* proposes raising \$404 million from world governments and private institutions for the purpose of studying and preserving amphibians, or frogs as we know them. At the same time it was announced the federal government will spend \$6.1 million this year alone to preserve another 3,100 acres of wetlands in Wisconsin as well as projects in all of the other states. If nothing else, it just goes to prove that everything is important to somebody.

We applaud Mayor Schmitts concern and efforts to develop the downtown area and find a viable use for the white elephant former Port Plaza Mall. Often overlooked in all of the money the city has already spent directly and with incentives to restore this area is the money spent by private developers. First, was the original cost of tearing down and replacing most of the original downtown area ever recovered? Did the new tax base replace the old? Each time the mall has been sold large amounts of money have been spent to upgrade its image. All of the individual retailers who had located in the mall also made large investments in good faith in an effort to attract business.

While we can't change the past, there should still be some control over the future. It seems there is no shortage of private developers with big plans if they only some of our money. Whatever is done must be foremost in the interest of the city and its taxpayers rather than being used primarily to the advantage of a private developer. Agree?

It is difficult to understand how a person can receive millions of dollars from a lawsuit for alleged "pain and suffering" or "loss of companionship" for injuries caused to someone else, or receive huge awards from sympathetic juries for injuries they probably brought on themselves through their own neglect or stupidity when someone else can lose 18 of the best years of their lives stuck in a miserable state prison and be lucky to get someone to say their sorry.

When the first Social Security check was issued in 1940, there were 42 workers paying in to the system for every retired beneficiary. Today the ratio is about 3 to 1. The first check was \$22.54 and most monthly payments today are over \$1,000.00. Is it possible we have a problem in the making?

Michigan recently raised its cigarette tax to \$2.00 a pack, which is 4th highest in the nation. They are already noticing decreased sales. Not from discouraging smoking but from smugglers bringing in cigarettes from other states. Somehow Wisconsin only has a .77 cent tax which probably helps cigarette sales along the border. Maybe a payback for the days when we had to go to Michigan to buy colored oleo because it was illegal in Wisconsin.

It is unfortunate that in order to keep all branches of the Brown County Library open with an acceptable level of

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service it may necessary to sell some of their collection of historic artifacts. The cost of maintaining the library is apparently growing faster than available funding in the county budget. While this might work this year, what will they find to sell next year?

These treasures belong to the people, and the best place to preserve them would probably be the Neville Museum. However, they also have budget problems and it is likely only a matter of time before someone on the county board suggests selling some of their collection to raise cash. What next?

Governor Doyle vetoed an additional \$15 Million appropriation from the state budget to cover Medicaid reimbursement for nursing home patients. Already a large nursing home in Chippewa Falls has announced plans to close its doors as a result. Whether or not this was the only reason, if state mandates that a certain class of people be cared for, or if expensive regulations mandated by state agencies were also factors is another question.

Nonetheless, we can assume the legislatures intent was well founded, and the governors veto politically motivated. Unfortunately nursing homes do not lobby as strongly or contribute as much as WEAC.

The federally mandated "Get *Out The Vote Act*" requires that all states uniformly computerize their voter registration systems. Wisconsin is paying a software consultant \$13.9 million to do the job, and presently is one of the few states that hasn't got the job done. Meanwhile the Governor and Legislature spar over what to do to prevent voter fraud. One question is, if the entire country were uniformly computerized, who would benefit? Would it be the voters themselves, or the political party strategists who analyze such information down to each household on the block in order to plan their campaigns in the mass media who then can twist the facts for their own purposes?

Some Congressmen have called for an end to the federal dairy farm support, which was scheduled to be renewed this year. Wisconsin farmers have been reimbursed about \$400 million from this program since 2002. While this program may be good for farmers and milk product consumers, it is not necessarily good for taxpayers.

While agriculture subsidies are one of the items which drive the federal budget sky high, Congress has always taken care of the voting farmers back home. No doubt that much of this aid is misdirected from its purpose.

Other areas that seem to over subsidized are cotton, sugar, and even tobacco. No doubt if demand for corn increases for ethanol production the government will increase its subsidy.

The City of Milwaukee admits it dumped about 200 million gallons of wastewater into Lake Michigan after heavy rains the last week of September. Perhaps this won't have any effect on our drinking water supply but it seems to be a regular occurrence.

To put this into perspective, it would take over 33,000 tanker trucks each hauling 6,000 gallons to move this amount. If each truck was 40 feet long, the line would stretch from Milwaukee to Green Bay and back again to Milwaukee with a few miles left over. You can figure it out yourself.

Apparently the storm water retention pond rules which other communities are concerned with do not apply to Milwaukee.

The DNR reports that Wisconsin has accepted about 2.2 Million tons of solid waste material (garbage and trash) from neighboring states, primarily Illinois during the past year. Offhand, this is about triple the amount of paper produced in Green Bay each year, and double the amount of waste we accepted last year. State officials seem to look the other way because we are paid a whopping \$3.00 per ton to accept this stuff. Unfortunately we will be stuck with it forever in our ground, polluting our water and stinking up our air. Particularly disturbing is that many of our own cities have trouble disposing of waste. Our own available sites are filling up rapidly. Is accepting out of state refuse is not worth it at any price. What is needed is new technology to process

and recycle waste.

Time Magazine reports that FEMA agreed to pay Princess Cruise Lines \$236 million to rent 3 of their ships for 6 months to house hurricane Katrina and Rita refugees in New Orleans. So far only half of this capacity has been needed, and the average cost per person has been \$2,550 per week. Princess Cruise offers a 7-day Caribbean cruise from Galveston for \$599 per person. This includes the Captains dinner.

An article in USA Today claims that over 60% of Medicare recipients are confused by the new prescription drug program scheduled to begin Jan. 1, 2006, and are reluctant to sign on. This benefit is estimated to cost taxpayers \$ 720 Billion over 10 years, and it has been suggested that implementation be delayed to help pay for disaster relief.

As usual, plenty of things to wonder about. Jim Frink

"Things That Make Us Wonder" consists of thoughts that occur to us, mostly taxpayer related, 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 subjects of taxpayers concern which exist today. We acknowledge that our perspective of some issues in this column may be contrary to that of some 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 of items to include in this section of the "TAX TIMES".

The TAX TIMES

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