

---

---

# ◆ The TAX TIMES ◆

---

---

Volume 21, Issue 1

Newsletter of the Brown County Taxpayers Association

November, 2005

---

---

## **Fees, Fi, Fo, Fum, - Higher Taxes Here We Come.**

“A rose by any other name would smell as sweet“. – William Shakespeare.

A tax by any other name would still stink. But some taxes stink more than others.

User fees, hunting licenses, parking permits, tipping fees, professional credentials, fees are just another form of taxation. And fees are going to go up all over the place as budgets begin to deal with the new state property tax cap.

But these fees don't stink as bad as a property tax because you have a choice on paying them. You may not view it as a choice, because some fees are required to make your living. But you at least get to weigh opportunity costs before paying.

Property taxes hit you at home. You can move, but you won't dodge them. You can run, but you can't hide from them. And you have no control over property assessments the government sets the basis. And the tax goes up when you maintain or improve your property, regardless of whether your income has risen, the shell game goes on. Property taxes punish you for taking care of your home. Fees are at least based on the buyer's ability to pay. And funds raised by fees can be used to defray property taxes.

So, expect fees to rise, as governments seek easy ways to appear frugal, beyond the usual levy rate decrease – which also is nowhere near the same as a levy decrease. These fee hikes will be spun as tax cuts, but we know better. It is a tax shift. Which is nowhere near the same as a cut, but it ain't necessarily as “sticking” bad.

I have argued on this page many times that tax shifts could be beneficial in re-establishing the relationship between taxes and the taxpayer's ability to pay. There are times when fees are not really fees. In Oconomowoc, Mayor Maury Sullivan has proposed a road use fee. But consider how it would be implemented: single-family home owners would pay \$22.50 a year while non-residential properties would pay fees based on the square footage of their buildings and how many vehicle trips per day the properties are estimated to generate. .

This is not a fee, this is a tax. Look deeply into the details.

Also, as the property tax cap meets reduced state funding, expect to see more use of local sales taxes, too. 58 counties already have the half-cent tax, so look for the remaining counties to adopt it. Conservatives in Beloit recently noted, “sales or consumption taxes are more fair and more progressive than property taxes. With items like groceries and medicines exempted, the more one spends the more one pays. That makes sense.”

Indeed. — But beware. Counties may begin lobbying the Legislature to expand the sales tax base by ending some long-standing exemptions. This is also not necessarily a bad idea. Many services ought to lose their exemptions. And numerous property tax exemptions should also be reviewed for elimination.

Yet there is potential for abuse when you begin tinkering with the status quo. There is also great potential for good. Be diligent. Read the news. Read the newsletter. We will have our eyes and ears open, and I urge you to be watchful as well. At the end of the day, whether a fee or a tax, one and the same, it's how much government spends.

So, as we head into winter, with the Pack in the cellar, keep the faith. Go Packers! Go TABOR!

*Richard Parins, President*

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

## Protecting Your Property. Could the Kelo Ruling Apply in Wisconsin?

Both the Constitution of the United States and the State of Wisconsin are clear: we are supposed to have three separate, but equal branches of government. Those lines are getting blurred frequently by activist judges who believe that it is their job to decide public policy from the bench rather than interpreting the law. One of the most blatant attempts at undermining the authority of the people is the now infamous *Kelo vs. City of New London* in which the United States Supreme Court ruled, in effect, that your property could be seized by the government, if they can make a profit of it.

The *Kelo* case stems from the case of a woman named Susette Kelo who one day found a note pinned to the front door of her home in New London, Connecticut. The note said she had four months to vacate her home or the police would remove both her and her belongings from the house. What's even scarier is that it wasn't even the City of New London that was evicting her. The city had transferred their eminent domain powers to a private non-profit organization called the New London Development Corporation.

Cities have long had the power of eminent domain. The Fifth Amendment to the United States Constitution says that property shall not be "taken for public use without just compensation." Generally, eminent domain is used by communities when they build new roads or improve blighted areas. However, Susette Kelo's home wasn't blighted, it wasn't in a high crime area and it wasn't next to a road that needed widening. It was near an area that the drug manufacturer Pfizer wanted to turn into a \$300-million research facility. The city wanted her property because they had the idea to develop the land into upscale residences to go along with a new hotel, a marina and a conference center. The city argued that Pfizer can pay more in taxes and provide more jobs than Susette Kelo ever could.

Even though Susette's property would be used for the economic development and wasn't part of any kind of urban renewal, the United States Supreme Court ruled that the City of New London's private, non-profit development corporation could exercise eminent domain and kick Susette Kelo out of her home. To say that this ruling expanded the "public use" definition of eminent domain is an understatement.

That was a ruling that shook both sides of the aisle. Even the Green Party, not exactly known for supporting property rights, called the decision "legalization of theft." In politics, there is a saying - every attack is an opportunity. The *Kelo* decision is an attack on property rights, but it's also an opportunity to make sure Wisconsin law is clearly on the side of property owners.

Recently, the State Assembly overwhelmingly passed Assembly Bill 657. To show you how serious and bipartisan this issue is, the bill passed with 88 votes. This legislation prohibits the condemnation of property that is not blighted. A property could only be declared blighted if it is abandoned or associated with a high crime rate. This bill firmly establishes the rights of property owners and makes it clear to communities when they can or cannot exercise eminent domain.

Assembly Bill 657 is now in the State Senate's Natural Resources Committee. It is my hope that it will receive the prompt attention it deserves and quickly head to Governor Doyle's desk and become law.

**Assembly Speaker Rep. John Gard**

## Employee Benefit Costs Driving Local Budgets.

With the observation that the cost of employee health insurance and other benefits were rising much faster than inflation or other budget items, We recently sent the following to the Green Bay Board of education for consideration.

### **Brown County Taxpayers Association**

P. O. Box 684  
Green Bay, WI 54305-0684

Superintendent Dan Nerad  
Board of Education Members  
Green Bay Area Schools  
200 S. Broadway  
Green Bay, WI 54303

Oct. 24, 2005

Dear Superintendent Nerad and Board Members,

In light of the fact that Health Insurance coverage for employees has had the largest fiscal impact on private and public employee costs, looking for prudent cost savings in this area has become paramount to budget management.

The members of the Brown County Taxpayers with the intent to promote fiscal responsibility in Government have asked that I inquire whether the Green Bay School system has put the Healthcare Insurance coverage for the school system out for competitive bids or looked into a self-funded system promoting employee wellness and cost conscious measures to improve expenditures.

In early 2005, the Wisconsin Legislative Bureau published findings that most Wisconsin school systems do not seek competitive bids for health insurance costs and that as much as \$100 Million dollars could be saved statewide by entrance of the school systems into the State Healthcare Insurance system.

News reports published in 2005 have indicated that at least two larger state school systems, Cedarburg and Germantown have looked into this situation with an eye toward preserving school system funding.

In light of the more critical budget climate we find ourselves grappling with as a daily concern for the taxpayers of Wisconsin, we urge the Administration and Board to open discussions and inquiry into results of these undertakings by the School Systems named above.

Respectfully,

**Brown County Taxpayers Association**  
**Richard Parins, President**

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

## October Meeting Notes.

### *Members Urged to Attend Budget Meetings.*

Regular monthly BCTA meeting held Oct. 20, 2005 at the Title Town Brewery. The Radio Communications Interoperability Engineering Study for Brown County was discussed. This study reports issues of lack of coverage in certain areas, lack of interoperability, lack of capacity, aging equipment, and changing FCC regulations.

The greatest interoperability issue is communications between the Green Bay Fire Department and other agencies. Questions arose as to why this is such a serious issue when the Green Bay Fire Department does not have a mutual aid agreement with surrounding fire departments. Concerns were expressed that taxpayers should be financing an expensive radio system to resolve this issue when there doesn't seem to be any serious propensity for the Green Bay Fire Department to plan and operate in cooperation with the other area fire departments.

In the engineering study, coverage appears to be taken to a much higher level with the desire for signals from remote transmitters to penetrate into basements of steel-reinforced concrete buildings. This requires more transmitters for massive increases in signal strengths.

Costs for three alternatives have been estimated:

- #1 -Replacing the current 800 MHz and VHF equipment \$6.8 million
- #2 -New 800 MHz countywide with current VHF replacement \$29.4 million
- #3 -New 800 MHz "Core" system with new VHF system \$22.4 million

The new 800 MHz "Core" system with new VHF system is being promoted by advocates on the Brown County Board who propose bonding for the \$22.4 million and rapid implementation. Other officials prefer a more cautious approach, thoroughly studying the premises and conclusions of the report. These officials advocate a plan to work toward a new communications infrastructure, making maximum use of regular equipment replacement funds to reduce any bonding to the minimum possible level.

It was agreed that a committee of responsible officials and experienced technical people should review the countywide communications situation and make a recommendation to the Brown County Board, keeping the concerns of taxpayers in mind.

President Richard Parins encouraged BCTA members to appear and speak at meetings of school boards, city councils, and the Brown County Board, especially at budget meetings.

Those present were reminded of the special meeting to be held that day at the Brown County Library, featuring Prof. David Littig of the Green Bay Community Council and Rep. Frank Lasee. The next BCTA meeting is scheduled for Nov.17, at the Title Town Brewery. The speaker will be Scott Walker, Milwaukee County Executive.

**Dave Nelson – Secretary**

## BCTA Public Forum Notes. *Regional Tax Based Shared Revenues vs. The Taxpayer Bill of Rights.*

A special "Public Forum" was sponsored by the Brown County Taxpayers Association at the Brown County Library on Oct. 20, 2005. A spirited debate was held between Professor David Littig of the Green Bay Community Council who discussed the concept of regional tax based shared revenue and Rep. Frank Lasee who is sponsoring the taxpayer bill of rights, or TABOR in the state legislature.

Professor Littig noted that the property tax is a stable, predictable source of revenue that is difficult to evade. It provides local benefits and local control. However, he observed that there are storm clouds gathering and citizen unrest about property tax increases.

Professor Littig then explained his proposal for regional tax base sharing. A portion of municipal property taxes would be pooled, and then distributed according to needs. He stated that the benefits of this system include decreased competition between municipalities for industry, equity in provision of service, and more effective land use planning. He explained that his revenue sharing proposal would not create any form of regional government. It would be limited to revenue sharing only, and promoting regional economic teamwork.

He said that sharing would be a new paradigm. We need to grow the economy through capitalism.

Representative Lasee and agreed with Professor Littig's concerns about storm clouds gathering and citizen unrest about property tax increases. However, he stated that regional revenue sharing does nothing to control government spending, the root cause of citizen unrest about property tax increases. He argued that TABOR would reduce the power of spending lobbies over elected officials and make governmental units more accountable to citizens.

While TABOR would limit government spending to the rate of inflation and population growth, citizens could approve, via referendum, increases in spending above these limits if government officials present justification

**Prof. David Littig and Rep. Frank Lasee.**

of the needs for the increases.

Some comments from attendees clearly indicated that they would be satisfied with fewer services and less government. That might explain the movement out of urban areas to rural townships.

Representative Lasee concluded his argument for TABOR by stating that controlling spending and revenue is the only way to control the size of government.

**Dave Nelson – Secretary**

## THE BONDING TRAP.

We should pay for things as we use them. Makes sense, doesn't it? That's the rationale behind a lot of government bonding.

When inflation was high, there was a semi-credible argument that it made sense to borrow lots of money and repay the debt with ever cheaper dollars. With inflation low, future dollars won't be a lot cheaper. That rationale for borrowing doesn't hold water any more.

"We should pay for assets, roads and buildings, as we use them." In principle, this is logical. Unfortunately, habitual borrowing leads to a point of no return.

Let's look at an example. What happens if a unit of government embarks upon a policy of borrowing \$1 million per year for capital improvements? Let's assume an interest rate of four percent, compounded annually, with ten years for the term of the bonds.

The debt service for \$1 million at four percent simple interest is \$123,291 EACH YEAR. In the first year, that breaks into \$40,000 for interest and \$83,291 going to reduce the principal. In the second year, after borrowing another \$1 million, the annual debt service rises to \$246,582. The third year sees the annual debt service increase to \$369,873. These are the good years. The annual \$1 million of borrowing and spending is much larger than the annual debt service. There is plenty of money for new projects.

However, good things don't last. The debt service keeps increasing by \$123,291 each year. For year 10, the debt service will be \$1.233 million!

The trap is starting to close. We are now in the habit of spending \$1 million each year for capital projects. Do we want to stop the annual borrowing and pay off the \$4.75 million of debt remaining? This would require an unbelievable amount of fiscal discipline and courage from a number of elected officials.

**Brown County Taxpayers Association.**

There are two other choices that are much more politically expedient. One is continuing the \$1 million annual borrowing. The good news is that the debt service will plateau at \$1.233 million. The bad news is that for \$1.233 million a year, we can have \$1 million of new projects for as long as we want to continue. Our debt service is 23.3 percent greater than the annual spending. What a deal! If we don't like it, we can quit any time and pay off the \$4.78 million of debt remaining. Is there any quitting now? No, the trap is closed. This is illustrated by the graph on the next page.

The second alternative is to increase the annual borrowing each year to cover the increasing debt service costs. The outstanding debt and the annual debt service costs will escalate with this alternative. This is how Congress is handling the national debt. A fine example, indeed.

Extending the bonding period worsens the problem. For twenty year, four percent, \$1 million per year continual bonding, the annual debt service plateaus at \$1.47 million at twenty years. The outstanding debt then is \$10.75 million. For \$1.47 million a year, we can have \$1 million of new projects each year for as long as we want. Such a legacy to leave our children!

This is a clear illustration of how chronic borrowing actions, even at relatively low interest rates, lead to debt levels that are unlikely to ever be reduced, and debt service costs that grow to become significant percentages of total expenditures. These examples support a policy of very disciplined spending for capital projects, avoiding bonding for all but the very largest projects.

**Dave Nelson – BCTA**

Brown County Taxpayers Association

### Milwaukee County Executive Scott Walker to Address November BCTA Meeting.

Mark your calendars. The next regular BCTA meeting is scheduled for Thursday, Nov. 17, at the Title Town Brewery on Dousman St. Our speaker will be the Milwaukee County Executive, Scott Walker.

Mr. Walker is a former state legislator. As County Executive he has presented three straight budgets which have frozen the property tax levy, reformed government operations, and brought jobs back to Wisconsin's most populous county.

Details on the back cover of this "TAX TIMES."

"Would it not be better to simplify the system of taxation rather than to spread it over such a variety of subjects and pass through so many new hands?" . . . Thomas Jefferson

"The United States is the only country where it takes more brains to figure out your income tax than to earn the money to pay it." . . . Edward J. Gurney

### Rep. Green Honored by "Watchdog" Group.

The "Council for Citizens Against Government Waste", (CCAGW), a nonpartisan, nonprofit organization dedicated to eliminating waste, fraud, abuse and mismanagement in government has recently recognized 8th Congressman Mark Green, based on his voting record for opposing deficit spending and making government more accountable to taxpayers.

The award was presented to members of Congress who scored 80 percent or higher on the groups list of spending issues. The average for all members of Congress was 39%

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.

### National Debt Update.

Earlier this year, it appeared that the U. S. National Debt. could possibly surpass the **8 Trillion dollar mark.**

Thanks to a couple of natural disasters and a generous Congress they managed to reach that goal before the end of October. As of November 1, the United States National Debt reached a total of **\$8,008,462,526,903.00.** Perhaps the reason this item didn't make the headlines is that neither the Democrats or Republicans want to talk about it.

This equates to a total of about \$127,542 per family. Imagine the joy if every family could win that in a lottery, without taxes of course. If your pocket calculator goes to 15 digits, you can figure that a trillion is a thousand billion, and a billion is a thousand million.

Maybe the government should pay attention to Northwest or United Airlines or some of the other big companies who sneak out of bankruptcy and still keep operation. Second thought, that apparently is what they have been doing all along.

"I despise all adjectives that try to describe people as liberal or conservative, rightist or leftist, as long as they stay in the useful part of the road." . . . Dwight D. Eisenhower

## Things That Make Us Wonder.

No doubt the size of the recent PowerBall jackpot caused more people than usual to invest in a chance to become instant millionaires. No mention is ever made of the percentage of cash invested or the cut of the winners shares which goes to state treasuries as "tax relief." While we all welcome this, the bulk of the winners tax payments go to the federal government which does not show on our property tax billing.

When FEMA finally did start providing relief for victims of Hurricane Katrina, they rewrote the book on putting taxpayer money to work. "TIME" Magazine reports that although the expenditure was not authorized in their emergency spending budget, a total of 192,424 refugees were housed in hotel rooms at a daily cost in excess of \$11 million dollars. This in addition to the \$236 million to rent 3 Princess Cruise Line ships for 3 months and \$2 billion which was authorized to buy 300,000, yes 300,000 mobile homes. So far only 7,300 of these are being used. Apparently hotels are preferred over ships that remain tied at docks or mobile homes.

The most unfortunate thing seems to be that no matter what the government does with our money, politicians from both sides of the fence are doing everything they can to put their own spin on the story at the expense of the unfortunate victims.

It was reported that Gov. Doyle was asking Washington to investigate and justify the recent unprecedented increase in the price of gasoline. He might be told that Wisconsin's high gasoline tax is part of our problem. However, maybe our state officials can explain why the price of gas is often as much as 10 cents a gallon less in nearby Appleton than in Green Bay. Same day, same chain of stations.

The President's "Advisory Panel for Federal Tax Reform" so far has recommended a reduction of income tax rates from 6 to 4, and elimination of a number of individual and business deduc-

tions to simplify tax filing. They are dealing with a 4,000+ page IRS tax code that probably nobody really understands.

In the meantime, many respected tax experts are pushing for a "fair-tax", which could be a horrendous national sales tax. Others favor a European style VAT, or value added tax. Other plans being proposed include resurrecting a "Flat-Tax" plan whereby all income would be subject to an equal rate (dependent on income brackets), with few if any deductions.

One big problem with the present system is the huge number of special interest tax breaks and deductions, many of which were incorporated for reasons or situations which no longer exist. It is difficult to imagine our switching to any tax plan which does not accommodate at least some of these interests. The more rules and regulations which are available means the more ways accountants and lawyers find to legally get around them.

We are beginning to wonder if attorneys are having more influence in our government than the people we elected to represent us in the first place. We are seeing a large amount of what appears to be politically motivated lawsuits against elected or duly appointed officials. Even on the local level. Often for what seems to be for no other purpose than to discredit the decisions of those in power and gain publicity for their own causes. In just one day recently in the local paper we read about investigations of top government officials, a request for an investigation of our governors receiving campaign donations from a company awarded a state contract, public disgruntlement by some of our county board members, and on and on. These things all detract from our officials doing their duties, and poor, inefficient government is the result, not to mention the money taxpayers have to spend on legal fees.

The time and place to show displeasure with the ways things are done is at the ballot box.

Governor Doyle has been criticized for accepting political donations from a travel agency which later

received a lucrative contract for the states travel business. While politics possibly plays a role in a lot of government-private business transactions, the system itself is probably to blame.

For one thing, it takes a lot of money just to get elected. The *Press-Gazette* has often said the candidate with the most money is usually the one who wins. It is probably safe to say that anyone who makes a political contribution usually expects something in return. This includes supporting the party which best reflects your own personal philosophy to who will support legislation that may be in your interest for some reason or other. Obviously there is more money to be donated by business interests than from the average individual.

We assume our elected officials know the difference between a bribe and a legitimate contribution. Hopefully campaign finance laws will be passed one of these days making it easier for them and contributors to understand.

The Green Bay School District recently held a series of well attended public meetings to help them plan for a new high school which they claim will be needed in the next few years. Most of the public concern at these meetings centered around attendance boundary lines, and which school their children would be attending after construction. The potential cost of a new school to taxpayers, or what amenities would be included was of less concern.

On October 24, the School District held an open meeting to which the public was encouraged to attend and comment for the purpose of approving their \$210 million budget for the 2005-06 school year. Only two persons made comments. One was a teacher asking if the budget would include funding for elementary school music, and the other was a BCTA member asking that the board give every consideration possible to reducing the cost of employee health insurance. This item is a major part of the budget, and the cost has been rising much faster than other budget items. The concern being that popular or necessary programs may be cut from future budgets simply to cover the cost of employee benefits.

As taxpayers we appreciate the time, effort, and concern that the Green Bay School Board put into preparing a ~~taxpayer friendly budget~~. However, we may have to pay for some of it in the years to come – with interest. This is because of increased aids to education included in the Wisconsin state budget,

During the past two state budgets, over one billion dollars has been diverted from the segregated transportation fund for other purposes. This is the money raised through gas taxes and registration fees intended for highway construction and maintenance. While the state is prohibited by law from borrowing for general fund purposes, it is allowed for highway construction. Since much of this diverted money is being used for aids to education, we in effect are bonding or borrowing for this purpose. This expense will have to be dealt with in future state budgets, and there is no guarantee this will be easy.,

Unfortunately public budget hearings often center around protests from recipients of items which are being reduced or eliminated to cut expenses. While taxpayers may disagree with high property taxes, suggestions or approval of potential cost cutting measures are seldom heard. We must remember that expense items for the coming years budgets municipal and school budgets are being proposed all year long, and constant public opinion can go a long way towards their approval or disapproval at budget time.

One of the areas being considered for budget is the City of Green Bay transit system. Declining use and the cost of providing special services to the ~~handicapped are cited as reasons.~~ The smaller buses tell the story. Fewer patrons with the same cost for a driver. We realize this is a federally subsidized service, but it is still taxpayer money. Does anyone recall the cost of the new terminal on University Ave.?

The state senate has been trying to pass a law which would uniformly ban or restrict smoking in Wisconsin business establishments (Including Casinos?). Several communities have passed

laws of their own with varying degrees of success. This is a controversial subject which concerns public health, personal rights, and the regulation of business.

By leaving it to local communities to establish their own regulations, they are left with the responsibility of enforcement, as at present. Local communities also have had referendums giving electors the choice of smoking bans and they can also modify them if necessary. Do we need more state mandates controlling our lives?

We all know it would cost a lot of money to ship all of the things we buy and use in our daily lives to China, but did you ever wonder how they manage to ship the stuff to us so cheaply?

Someone at the Environmental Protection Agency (EPA) estimated we could save \$600 million annually simply if every household exchanged just one incandescent light bulb with a miniature florescent type. This is difficult to believe as most of us would have to completely turn off a lot of lights plus a few appliances just to keep up with the rate increases coming from our local utilities.

While there is no doubt we could all conserve a lot of energy and maybe save money this solution is hard to accept. Especially when we see so much consumed heating and lighting commercial establishments (including government offices) and things like night time sporting events.

The Federal Energy Bill, which was signed into law in August provides \$4 Billion in tax breaks for the oil industry. This should be good news for Exxon-Mobil who reported third quarter earnings up about 75% or \$10 ~~Billion over the same quarter of last year.~~ First they rob you at the pump then take our tax dollars.

We realize that #1-It is a requirement that legal notices be published in a local paper, #2-Any type of newspaper advertising can be expensive and represents a cost to taxpayers, and #3-No one pays much attention to legal notices anyway. However, printing

them so small as they do in the *Press-Gazette* that you need a magnifying glass to see them seems a waste of time and money.

The newest nominee for the Supreme Court, Judge Samuel Alito, is already drawing a lot of opposition before anyone knows much about him. His stand on abortion rights seems to be emerging as the dividing issue. This is an emotional subject that perhaps will never be decided by law, and we appreciate there are two sides with valid arguments. The supreme court is about interpreting the Constitution, plus a lot of other issues that effect all of us for them to interpret. The recent Kelo case is an example which seems contrary to the beliefs and rights of many of us, but which becomes the law of the land. It is an example of how important the Supreme Court is, and the political power it carries.

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 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. We may 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, illustrating 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 some our readers. One purpose 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

PRSR STD  
U. S. Postage  
PAID  
Green Bay, WI  
Permit No. 255

## Inside This Issue.

**Fees, Fi, Fo, Fum, - Higher Taxes Here We Come.**  
**Protecting Your Property.**  
**Employee Benefit Costs Driving Local Budgets.**  
**Letter to the School Board.**  
**October Meeting and Public Forum Notes.**  
**The Bonding Trap.**  
**Milwaukee County Executive to Address BCTA.**  
**Rep. Green Honored by Watchdog Group.**  
**National Debt Update.**  
**Things That Make Us Wonder.**  
and More.

## The TAX TIMES - November, 2005

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

- Thursday - November 17, 2005, BCTA Monthly Meeting. 12:00 Noon.**  
**TITLE TOWN BREWING Co., 2nd Floor.**  
**Speaker: SCOTT WALKER, Milwaukee County Executive**  
Mr. Walker will discuss how Milwaukee County has limited property taxes while providing effective county services.  
**Plan on attending.**
- Thursday - December 15, 2005, BCTA Monthly Meeting. 12:00 Noon.**  
**TITLE TOWN BREWING Co., 2nd Floor.**  
**Program and speaker to be announced.**
- Thursday - January 19, 2006, BCTA Monthly Meeting. 12:00 Noon.**  
**TITLE TOWN BREWING Co., 2nd Floor.**  
**Program and speaker to be announced.**

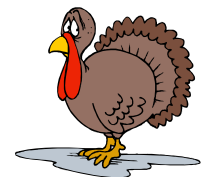
Unless otherwise notified, BCTA monthly meetings are held the third Thursday of each month, 12:00 noon, at the Title Town Brewing Co., 200 Dousman St. All members of the BCTA, their guests and other interested persons are cordially invited to attend and participate.

**COST: \$7.00 per meeting, includes tax and tip.**

*Payable at meeting.*

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

**November,**  
**2005**



“When people stop believing in God, they don’t believe in nothing—they believe in anything.”

. . . G. K. Chesterton

“Sure it’s just a billion dollars, but a few billion here and a billion there and pretty soon in begins to add up” . . . Senator Everett Dirksen

### **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.**