
◆ The TAX TIMES ◆

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Newsletter of the Brown County Taxpayers Association

January, 2006

Brain freeze.

Who doesn't love ice cream, and who doesn't have wonderful childhood memories of swallowing the icy sweetness a bit too fast? Now, who remembers the state budget's property tax freeze? A delightful freeze, proposed in the heat of summer. Who else swallowed a bit too fast? Has anyone else got brain freeze from swallowing all the rhetoric?

"The freeze I am signing today means that the average homeowner's property tax bill will be frozen this December and be reduced by an average of \$5 next year. That's compared to an average property tax increase of \$119 a year over the past five years." – Diamond Jim Doyle on July 25 announcing his version of the Republican property tax "freeze." Doyle stitched together credulity-stretching vetoes and dubious fund transfers to create his Democratic alternative and "protect education." He promised at that time a \$5 average hike on the median home. But he was off by \$18. Just before Christmas, Doyle announced his "freeze" would yield an average \$23 increase in property taxes -- the lowest increase since 1999.

Assembly Speaker John Gard reminded the governor, "He is going to have a credibility gap with a lot of people in this state." The pot should think twice before disparaging the kettle's color.

Leave it to Wisconsin Taxpayers Alliance Todd Berry to apply reason, "The governor and the Legislature, regardless of party or branch, cannot guarantee a statewide freeze." After sacking the automatic gas tax hike, I wonder what slick double shuffle Riverboat Jim has up his sleeve. Where's he gonna find the next bag o' bucks to "protect education" AND lower property taxes?

Prestidigitation. Hey, Presto! This segregated fund is now general purpose revenue. Voila! Feats of Legerdemain. My professional license fee slips into general fund so Riverboat Jim can wager it on school aid. Like Tommy Thompson's three-legged stool, Doyle has bought down school property taxes for a year, maybe two. But do schools need less money now? Did their budgets actually GO DOWN?

I'm equally amazed at the ongoing Full Employment for Roadbuilders program in our area. Hwy 41 from Lombardi Avenue to Velp was redone, including some very expensive bridges less than 5 years old; even while plans are underway to widen this area to 3 lanes each direction.

Did I pull a Rip van Winkle? What huge demographic shift did I sleep through? Wisconsin's road system is extensive, but seemingly not designed or built to last. Whose fault is this? Roadbuilders whose interest lay in steady repair work or WisDOT planners not considering quality and durability?

Now that the ever-growing gas tax is gone, will roads crumble? Madison's Legistocracy bellows its porcine pontification, predicting dilapidated roads because jellyfish can't get their backs into finding the funding to maintain our roads to prosperity. Or will it become a north-south battle for limited funds, with the voter-rich south winning the more prompt and thorough road repairs?

Members of both parties big spending crowd are lined up to learn Diamond Jim's latest scheme to shift revenue and "not increase taxes" Jim, you've got to work on the greased mustache.

We need to put the squeeze on this budget quackery. If the citizenry showed the gumption and the loud noises assembled to oppose automatic tax increases for a "Truth In Taxes and Spending" bill, we might get somewhere. TABOR is a start.

While Janus-faced politicians double-talk, Diamond Jim and his wharf side hacks have perfected the fiscal Statue of Liberty play, I wonder what Doyle's fellow Democrat Bill Proxmire would have thought of Doyle's Ponzi scheme. Doyle and the Legistocracy have fixed what was not broken and left in shambles a shamefully arcane and unstable school funding formula. Our laboratory of Democracy needs new leaders who know what labs are supposed to do.

If Diamond Jim can keep up the brain freeze until next November, he could pull off a second term and be on his way to Tommy's record. If Doyle's Republican challengers fail to get grassroot traction, cannot rally the salt of the earth, who will call his bluff and pull us down the road to honesty in government spending?

Might Tommy come out of retirement for a Clash of Titans against his old nemesis? Tommy was himself no hallmark of Truth in Spending. I think not; the new kids on the block, Green and Walker better get it right.

The jingle of Jim's warchest suggests his frosty campaign of disingenuousity is fully funded. Tommy may be the only man capable of raising what it takes to get the job done. Polls show he is still a major force here. I am surely not the first to think, "Run, Tommy, Run." Of course I'm not. And stop calling me Shirley.

Remember, the winter solstice is passed; we are getting two minutes more sunlight each day. Let pass our winter political solstice very soon. See you next month.

The BROWN COUNTY TAXPAYERS ASSOCIATION. Richard Parins, President.

Federal Tax Laws – *Change Them or Enforce Them.*

Unless your entire taxable income consists of a W-2 form from your employer and the short form 1040A satisfies your tax filing requirements, you likely will have some year end decisions to make on your income tax returns.

One reason is that never really know what changes Congress or the Administration is going to do that will effect your tax planning for the coming year. Examples are changes to capital gains laws, exemptions and family credits, the alternative minimum tax, etc. The present Federal Tax Code consists of 20,000 or so pages. While constantly being changed, very few people (Including tax attorneys) understand or can fully comply with. Some of these changes are for the advantage of taxpayers, many are not. Some you can control and some you cannot. The point is that the present system of the taxation of income is a source of frustration for most of us, and is not necessarily working as it should. In addition, income tax laws for the state of Wisconsin contain a number of differences from federal requirements, adding more confusion.

There has been talk of tax reforms that could do anything from alter tax rates to making fewer people eligible for the AMT or alternative minimum tax. Whether or not any changes will effect your 2005 or 2006 income remains to be seen, making year end planning difficult.

Also under review are proposals for scrapping the entire IRS code and replacing it with either a flat tax or a so-called simplified tax, a modified national sales tax, or even a European style VAT (Value Added Tax), or some hi-bred combination or any or all of the above. There are qualified proponents of each of these systems. Most people ultimately would probably accept whatever system they believe gives them the greatest personal advantage as long as somebody else pays.

The governments concern should be centered on at least 2 things, #1-closing loopholes and simplifying the system which is confusing, cost the government money, and allow a lot of income to slip through untaxed. #2-making sure the government raises enough money to pay for its' operations, including projected deficits in individual benefit programs.

This raises the question as to what is so bad about the present system. The income tax as we know it was established in 1913 with the passage of the 16th amendment and the introduction of the 1040 form. Since then regulations have been steadily enhanced, modified, and "reformed" leaving the nightmare system we have today.

While all of modifications were probably well intended, many appear to apply to special situations (such as business incentives) which while they no longer exist are still being taken advantage of. New rules are added faster than old rules are removed. For Wisconsin citizens, it is necessary to complete both federal and state returns, and each has its own com-

plications. The Wisconsin Taxpayers Alliance points out that of the 69 lines on the form 1 of the state return and special schedules, at least 20 could be eliminated with little or no impact. At least 16 of the 37 pages of instructions are of questionable need. While federal and Wisconsin laws are similar, there are at least 10 pages in the state instructions of items which are to be treated differently.

In the United States, income tax laws and enforcement have been based on the precept that all people are basically honest. They report all income and proudly pay their fair share of taxes to support the government services they receive. Unfortunately this is no longer true. Even with the advent of the computer age a lot of taxable income goes unreported, which is possibly the biggest problem with the present system.

In a December, 2005 "MONEY" Magazine article, Charles Rossotti, the former head of the IRS from 1997-2002, estimates the shortfall on income taxes to be over \$300 Billion per year. This is an extremely high amount, about 15% of the federal income of \$2 trillion. It equates to about \$1,000 for every person in the United States.

While we don't advocate raising everyone's taxes by \$1,000 to cover the difference, the point is that honest taxpayers have to pay more in taxes to cover this loss. Mr. Rossotti blames this loss of revenue on that fact the IRS has 20,000 fewer employees than the early 1990's, and about 14,000 changes to the tax code the past 20 years. Basically there are two ways to illegally cheat on your income tax return. First, and probably easiest is simply not to report all of your income. While taxable income from your registered employer is dutifully reported to the IRS with W-4 forms, many people are able to generate large amounts of income from clandestine sources without leaving a paper trail. The IRS generally considers all personal income as taxable, regardless of the source.

The other way to cheat is to overstate your exemptions and deductions, taking illegal advantage of certain tax breaks, or bogus tax loss shelter schemes. While honest taxpayers should have nothing to fear from the IRS, they have methods of detecting tax frauds. For example, if your return is audited, your lifestyle may be questioned. Do your returns indicate an increase of personal assets without reporting income to pay for them? Charitable and other deductions over a certain percentage of income raise a red flag. Your banking and investment records may be examined.

The point is, would a flat tax, sales tax, simplified tax or whatever is considered, be any better for our complex society? An example would be if taxes were added at the point of sale or manufacturing process as with a sales or VAT tax, a system would have to be established to accommodate all of the low income, special interest and exempt organizations. The paperwork could be as bad or worse than we presently have. Would a new system meet the governments revenue needs without disruptive changes to where the tax burden falls?

The present system has shortfalls and frustrations. It could still be cleaned up, greatly simplified, and better administered to the advantage of all of us.

Jim Frink-BCTA

VISIT OUR WEBSITE
www.BCTaxpayers.Org

CORRECTION!

The December "TAX TIMES" included an article on page 2, titled **PART "D" For Decisions**, which contains some incorrect and misleading information. The purpose of the article was to illustrate that in some cases the cost of signing up for Part D prescription benefits could easily exceed the potential savings, and that it was important to evaluate your present prescription costs with what the medicare plan would run.

To illustrate the annual out of pocket cost to a husband and wife, I included \$768 as a deduction from you monthly Social Security payment. This would be an addition to your monthly deduction for Medicare, based on \$32 per month each for husband and wife.

This was in error, as apparently there is no additional deduction and your monthly cost for medicare will remain the same. Your out of pocket costs of private insurance, and the annual deductible could still cost well over \$1,200 annually

depending on the private insurance policy you choose.

However, my article did not mention that depending on the private insurance policy you have, you could pay 25% of the first \$2,000 of prescription medicines after you meet the \$250 deductible. This could be an extra \$500 per person. You also pay 100% of the next \$2,850, but then only 5% of cost until you have spent \$3,600 out of pocket. A person with over \$5,000 of annual expense would benefit the most.

The 98 page guidebook from Social Security makes several references to the cost of insurance, which could be interpreted as either a private carrier or Medicare. A guide furnished by AARP states you would pay a premium of about \$32 a month in addition to your part B premium, which I interpreted as an addition to your part B premium. I found no reference that your Medicare deduction would not increase. There are a number of private plans available to compliment Plan

D, with various expense plans and benefits available.

The December article pointed out the plan was still expensive, and those eligible must carefully estimate their present and projected prescription costs before proceeding.. Also, you still must choose a private plan which fits your own needs and that you feel comfortable with. I apologize for any confusion or misunderstanding. **Jim Frink**

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.

Paying Your Fair Share.

The IRS has recently released data from individual federal income tax returns for 2003 income, filed in 2004.

While "*Taxing the Rich More*", is usually the first suggestion for increasing federal tax revenue, you will note from the chart below that the top 1% of wage earners in the country contribute over a third or 34.3% of tax revenue while only earning 16.8% of the countries

Adjusted Gross Income (AGI).The top 5% pay 54.4%, or well over half of the total. The bottom 50% pay only 3.5% of the total while the bottom 75% pay only 16.1% of the total federal income tax reported.

The chart indicates that as income rises, so do the average tax rates paid. In a recent release, the Wisconsin Taxpayers Alliance pointed out that in 1985, the top 1% only paid 22.3% of

income taxes while in 2003 the total rose to 34.3%. However, the rate for the top 1% dropped from an average of 30.9% to 24.3%. While tax rates actually dropped significantly during this period, taxpayers with the highest incomes were able to pay much more of the overall tax burden. However, the net AGI rose 168.2% during that period of time, 1985-2003 while total tax revenue increased only 129.8%.

Property Tax Time Again.

By this time you have received your 2005 property tax statement and have either made payment or are arranging to do so. For many of us, it is the biggest expense of the year and necessitates sacrificing other items in order to make payment. This year, many jurisdictions have presented budgets that have kept tax bills the same or even lower than previous, and this should be good news to most of us weary of tax increases in excess of inflation or the ability of many to pay. "Enough is enough" is the word.

Unfortunately, it is often necessary for government units to trim popular and expected expense items in order to keep the tax rates down. We are still dealing with inflation, particularly with employee wages, retirement costs and benefits such as health care.

While reducing the number of employees or services may be the most expedient method of reducing expenses, there will always be someone making a case for keeping the item in the budget.

Recipients of these services will claim a hardship, or the agency or department providing these services will claim they can no longer function with a reduced budget. The fact remains that it is the entire budget being considered. The newspapers can always find an example of someone claiming suffering due to budget cuts and paste it all over the front page. They may be overlooking the fact that perhaps the states, counties and municipalities can no longer continue to be everything to everybody. Things work themselves out.

We do not recall any individual seeking a public office doing so on a platform promising to raise taxes if elected. Those that do so after being elected do not deserve the public trust. The common thread regardless of party affiliation is more efficient, fiscally responsible, open government responsive to its citizens.

While they may propose or support this or that new project, or cut certain expenses, the reality is this is most difficult come budget time. While the media can always find someone to cry about certain items being cut, it's the overall picture being considered.

We commend the alderman, supervisors, representatives and administrators who have made the tough decisions and taken the heat necessary to provide us with excellent core services expected for our tax dollars, yet keep our taxes in line. If you have a problem with this, 2006 is an election year.

"History does not long entrust the care of freedom to the weak or the timid." . . . **Dwight D, Eisenhower**

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 (1784)**

"To tax the community for the advantage of a class is not protection: it is plunder." . . . **Benjamin Disraeli**

School Board Action on Health Care Costs.

In the November *TAX TIMES*, we included a copy of a letter from the BCTA to Supt. Dan Nerad and the Green Bay Board of Education expressing concern at the high cost of health insurance for public and private employees, and in the case of public employees, the effect on our tax bills.

We received the following response dated Dec. 9.

"Richard Parins, President Brown County Taxpayers Association. On behalf of the Board of Education, I would like to thank you for communicating with us regarding your concern with health care costs. As part of your communication, you inquired whether the District covered its employees through an insured plan or whether we are self-funded. Our District has been self-funded for many years which we feel provides us greater control regarding our claim experience. In addition, we have done the following to address costs in this area.

- Negotiated discounts with PPO systems.
- Implemented Managed Care component to medical plan.
- Currently planning for implementation of a wellness program.
- Have an Employee Assistance Program (EAP) and use EAP provider as gatekeeper for psychological and psychiatric services.
- Implemented Chronic Disease Management to deal with high-cost chronic diseases.
- Multi-tiered (\$6/12/24) Formulary prescription drug plan with generic first provisions.

Our focus will continue, within the context of applicable bargaining laws, to look for savings in this area. Please let me know if you have any question regarding my response to your letter. Best wishes for a happy and healthy holiday season.

Sincerely, *Daniel A. Nerad, Ed.D. Supt.*"

We thank Supt. Nerad and the Board for their response, and appreciate their efforts and concern for taxpayers in controlling the cost of employee health insurance. An example for other taxpayer supported entities.

Rep. Mark Green to Appear at January BCTA Meeting.

Green Bay Congressman Mark Green is tentatively scheduled to address the January 19, Monthly BCTA meeting. We will ask him to update us on what is going on in Washington, particularly interests of taxpayer concern. Plan on attending. Details on the back page of this *TAX TIMES*.

Is The Kyoto Treaty History?

This treaty, or protocol was approved by 141 nations in 1997. The United States was the notable exception, arguing it placed unrealistic restrictions while exempting developing countries. It was supported largely by Western Europe and environmental groups. A recent "Forbes" article states that although it was to become effective in 2005, emissions in many countries have increased at a far greater pace than in the U.S., with some question as to the future of the treaty.

December Meeting Notes.

Regular monthly BCTA meeting December 15, 2005 at Title Town Brewery.

The need for taxpayer-friendly candidates in all spring races was discussed. Members were requested to encourage BCTA members and supporters to file for local races by January 3, 2006. Questionnaires on taxpayer issues will be sent candidates.

Property tax bills were discussed. Brown County property taxes are at the same dollar amount as last year, as promised by County Executive Kelso. Green Bay property taxes are about two percent higher than last year. Increases for other municipalities vary widely. It was noted Green Bay school taxes are down 4.9 percent, partially due to Governor Doyle's transfer of an estimated \$800 million in funds from the state highway and several other funds to increase school aids. It does not appear however that school spending has been controlled, so significant local school tax increases may be in order next year if Governor Doyle is unable to squeeze even more money from the state highway fund and other funds for school aids.

After discussing the total costs of the Brown County Jail, it was agreed that no reliable summary of total project costs is in the hands of the BCTA. It will be necessary to acquire this information, along with reliable operating cost information for the jail to determine whether the county is losing significant sums of money by housing out-of-county prisoners at the market rate of about \$55 per day. Estimates of total costs to house a prisoner at the jail range from around \$85 to over \$100 per day. Concerns were voiced that Brown County taxpayers may be subsidizing other counties and that parts of the jail should be shut down to save money.

Directors elected for three-year terms were: Frank Bennett, Ron Erickson, Bill Nauta, Tom Sladek, Jerry Slavik, and Brian Verheyden.

Jim Frink announced that he is working on the annual BCTA membership survey and looking for good questions and areas to be covered.

Richard Parins announced he would like to plan an evening meeting for

February and will discuss this at our January meeting.

The next meeting is scheduled for Thursday, Jan. 19, 2006 at Title Town Brewing. The scheduled speaker will be Congressman Mark Green. Details on the last page of this *TAX TIMES*. **Dave Nelson – Secretary**

“Our constitution protects aliens, drunks, and U.S. Senators.”
... Will Rogers

“The first and governing maxim in the interpretation of a statute is to discover the meaning of those who made it,” . . . James Wilson

National Debt Update.

On January 1, we entered the year 2006 with a U.S. National debt of **\$8,129,023,548,219.00**. This is an increase of \$65.7 Billion over this time last month, and about \$577.8 Billion, or better than half a trillion over the debt at the beginning of 2005. It equates to a balance due of \$129,462 per family.

For the record, a trillion dollars amounts to about \$3,330. per capita, so your share of the debt went up something like \$1,926.00 during 2005. Look at the chart on page 3 (**Who Pays The Most Income Taxes?**) to determine if your share is more or less than the rest of us. Also, no word of where illegal immigrants fit into the equation. **JF**

Personal Income and Taxes Up in 2005.

The Wisconsin Taxpayers Alliance reports that total state, local and federal tax collections from Wisconsin business and individuals for the year 2005 are estimated at \$56.487 Billion for the year 2005. An increase of \$5.205 Billion, or 10.15% over the year 2004.

Personal income in Wisconsin increased from \$167.686 Billion to \$176.636 Billion during the period, an increase of 5.4%. This is not necessarily good news, however. Because of the fact that taxes increased more and at a higher rate than personal income, 57.6% of the personal increase went to taxes. In other words, of every dollar of personal income earned, about .426 cents could be retained by you to cover items like increased gasoline and heat-

ing prices, health care, Packer tickets and retirement savings while .576 cents went for higher local, state and federal taxes.

It was pointed out that the higher tax collections were largely the result of a stronger economy, which put many people in higher tax brackets. It was also pointed out that despite the increase in taxes over 2004, taxes as a percentage of income were still much lower than previous years, due largely to federal tax reductions. For example, in 1980 total taxes were 36.3% of personal income, and as late as 2000 were as high as 36.7%.

The report considers several significant factors and trends effecting Wisconsin's tax rates and is available from the Wisconsin Taxpayers Alliance, 401 North Lawn Ave., Madison, WI 53704-5033. (908) 241-9789 Ask for **Wisconsin's Total Taxes: 2005**.

Things That Make Us Wonder.

Nobody seems to like Wisconsin's system of automatically raising the state gas tax each year, except for the people who spend it. Our gas tax is already one of the highest in the country and the best we can do about it is for the Governor to subpoena the big oil company executives and demand they explain their economics to him, or have the legislature examine the mark-up laws so that small retailers can sell for less of a profit in order to compete.

While road contractors and highway maintenance crews lobby for increased revenue, perhaps they should lobby against using the so-called segregated highway fund as a cookie jar for other projects the governor chooses.

The U.S. Postal Service has survived competition from E-Mail and private carriers, but still claim to be operating at a profit. However they plan on raising postal rates about 5% in January. They cite the fact their rates have been stable for a couple of years, and declare they need the money to build a reserve fund. They plan on raising rates again next year. While it is certainly unique and nice to see a government agency actually operate at a profit, there are a lot of things the Postal Service could do to cut costs; if they really wanted to. For example – do we really need Saturday door to door delivery service?

We realize building a financial reserve is a good business practice and a good example for other agencies, but is it really a good idea? It is guaranteed that every time a government agency finds surplus funds they will find a way to spend them, necessary or not.

Even though the proposed increase is small, and won't make much difference to you or me when mailing bills or writing letters, it can have a major impact on business's that depend on the mail to conduct their business. Utilities, medical providers, mail-order retailers, newspapers and magazines all depend upon the postal service to operate and any increase will some be passed on to their customers. Constantly increasing postal rates have already taken their toll

on some of these post office customers. Often it seems the Postal Service in more of a factor towards creating inflation than adjusting to it.

While one road construction season comes to an end, plans are being announced for next years disruptions. We fully realize the necessity of this work and appreciate the improvements with the end results. It is one of things that we expect to receive from our tax dollars, if they only didn't take so long to complete. One item that makes us wonder is that appears George St. in DePere and Allouez Ave. will both be closed at the same time during 2006. If you use either of these roads, it could present some interesting detour challenges.

The AARP monthly bulletin, which has always been a big advocate of government assistance to seniors, reports that before long "specialty drugs" costing \$500,000 a year or more per patient could soon be on the market. These products would be used for treatment of specific ailments such as rheumatoid arthritis, multiple sclerosis, cancer, anemia, and others. The article points that insurance companies are concerned that they could be bankrupted if claims for the use of these drugs were to become widespread. Do you think it would even make the government rethink their Medicare Part "D" prescription plan before it bankrupts the country?

A partnership of federal, state and local officials have proposed a \$20 Billion plan to "clean up" the Great Lakes. Funding to be arranged. No one will deny that the lakes are a treasure and a resource that must be preserved.

The money would be used to combat sources of pollution and invasive species which are entering the lakes, as well as control fresh water leaving the lakes. This initiative apparently would cover projects other than those in process such as the PCB removal in Green Bay.

Hopefully, if this project proceeds, progress will be made as in-

tended. We see too much federal grant money (such as Hurricane Katrina aid) squandered on irrelevant foolishness with no tangible results.

One of the main arguments for building Brown County's \$30+ million jail was the ongoing cost of having our prisoners housed elsewhere. We then added sufficient capacity and personnel so we could get some of this business ourselves. Something like a \$30 million hotel with budget rates..

A hotel, however, includes the costs of financing and all overhead in their room rates. Now it is disclosed that the demand for extra cell space is down along with the going prices. In some ways the economics of running a luxury hotel are similar, and in some ways they are different.

We all realize the energy problem won't go away by itself and solutions are needed. However, we question legislation mandating that 10% ethanol (E-10) be used in all regular gasoline sold in Wisconsin as a good idea.

Basic questions which seem unanswered are: Would this actually save some of our precious energy reserves for the future? Would it help clean up the environment? Would it save anybody money? The answers may be No, No, No!

Saving resources? Many motorists using E-10 report lower gas mileage and performance. It also takes an undetermined amount of fossil fuel to manufacture the stuff. The production of raw materials and conversion to E-10 on a large scale could be harmful to the environment. The cost effectiveness could be negative due to poorer mileage, cost of production, government subsidies which we pay for.

Several brands of gasoline already contain ethanol. If these dealers have favorable reports, it would seem that others will follow suit without the necessity of a government mandate.

In 2004, the city of Washington D.C., agreed on plans to proceed on construction of a new baseball stadium with an announced cost of \$440 million. With construction scheduled to begin in 2008, the anticipated cost has already risen to

\$715 million. Do you think they will change their mind or get a federal subsidy?

The state of Wisconsin has agreed to sell about 1,400 acres of the ~~Sanger Powers Correctional Institute land~~ for \$9.1 million. The proceeds to be used for "property tax relief." Why don't they just put the money back in the stewardship fund to pay for all the plots of land the state buys to preserve for the future each year?

The good news is that Gov. Doyle has agreed to eliminate the states unique gas tax indexing system which has given us one of the highest gasoline taxes in the nation, along with a reduction of 1 cent of the 3 cents per gallon environmental cleanup fee we pay. Not until 2007 though. The bad news is they "may" raise automobile registration fees to cover the cost.

The state plans to publicize the names of delinquent state taxes by publicizing their names on the internet. While this may be an invasion of privacy, we would assume they have been offered every opportunity to resolve the issue. Tax laws are generally rather blunt and explicit. While sometimes the people enforcing them may seem rather distant, channels for amiable settlement are available.

There is a proposal in the Legislature to issue only one license plate for automobiles rather than the present two. The sponsor says it would save the state a lot of money. Maybe so, but they could probably save more money if they eliminated half of the 50-60 special vanity plates they issue, and simplify the present plates by eliminating the little pictures of the barn and stuff. The vanity plates are OK if extra fees apply against the cost, but is this always the case? Also, since regular plates have to last 10 years or so, and are produced by prison labor, how much would we save? Maybe we should send them in for recycling.

The Dept. of Revenue claims it gave about \$400,000 too much sales tax revenue due to their computers malfunctioning. Possibly so as the tax has been

bringing in more than originally projected. One of the problems with a county sales tax is that retailers are compelled to keep track of sales to consumers in every county with a tax. If a Brown County resident buys clothing from Lands End, or a car from a dealer in another county, the seller is obligated to report the amount of the sale and tax collected on his monthly sales tax return, creating thousands of transactions for the Dept. of Revenue to sort out and remit to the counties. They even installed a \$37.1 million computer a couple of years ago to keep track of this

The state ethics board jumped on a number of lawmakers for buying (and paying for) UW football tickets from lobbyists rather than from ticket scalpers. No doubt this will be blown into a big issue by the media come election time. While this practice may not be proper, couldn't the ethics board spend more of their time investigating the relationships between party line politics, legislation, and campaign contributions made by special interest groups?

Considering that your property tax statement is probably the largest bill that most people receive during the year, wouldn't it be nice if the county treasurer included an envelope to facilitate payment? Everybody else that sends you a bill does. The minimal cost should easily be offset by prompter payment, fewer people opting to pay in person, and good public relations by being more user friendly.

The confirmation of Samual Alito to the Supreme Court is turning into a circus with opposing sides seeking a candidate to interpret the laws to their own philosophy. At least with President the people get a chance to vote rather than just the Senate. 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 unimportant and 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. Often we try to put a different spin on items from what you read in the papers or see on TV. Covering a wide variety of subjects in a limited space illustrates the multitude 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."

School Superintendent Nerad Honored.

We would like to add our congratulations to Green Bay Schools Superintendent Dan Nerad for being honored by his peers, the Wisconsin Association of School District Administrators for being named the 2006 Superintendent of the year. There are 426 school districts in Wisconsin, and it was a well deserved honor.

While giving the quality of education in our schools top priority, Mr. Nerad has also shown concern for the taxpayers of the district. He takes personal responsibility and an interest for whatever takes place in the district, good or bad, and sees that problems are resolved satisfactorily.

He has acknowledged the challenges facing the district, and has attended many meetings with the public addressing problems of overcrowding, redistricting, and rising costs.

"A fee is a tax unless you take the option to go somewhere else."

. . . Scott Walker

"There is only one quality worse than softness of the heart and that is hardness of the head."

. . . Theodore Roosevelt

The TAX TIMES

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The TAX TIMES - January, 2006

BCTA Meeting and Events Schedule. Mark Your Calendars.

Thursday - January 19, 2006, BCTA Monthly Meeting. 12:00 Noon
TITLETOWN BREWING Co., 2nd Floor.
SPEAKER – Congressman Mark Green
Update on Washington – Plan on attending.

Thursday - February 16, 2006, BCTA Monthly Meeting, 12:00 Noon
TITLETOWN BREWING Co., 2nd Floor.
Program to be announced.

Tuesday - February 21, 2006, Primary Elections.
Local and County representatives.
It is IMPORTANT that YOU VOTE !

Thursday - March 16, 2006. BCTA Monthly Meeting, 12:00 Noon.
Program to be announced.

Tuesday - March 21, 2006. County Board and City Council Elections.
VOTE for the candidate of your choice.

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.

BCTA members, guests and interested persons are invited to attend and participate.
COST: \$7.00 per meeting – Includes Tax & Tip. Call 336-6410 for information.

January,
2006



“Do what you feel in your head is right, for you’ll be criticized anyway.” . . . Eleanor Roosevelt

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

“You can’t legislate intelligence and common sense into people.” . . . Will Rogers

SUPPORT THE BCTA

New Members are Always
Welcome. Call 336-6410
Write us at P. O. Box 684
or visit our website

www.BCTaxpayers.Org
for Details.