# → The TAX TIMES →

Volume 21, Issue 4

Newsletter of the Brown County Taxpayers Association

February, 2006

### Doyle Reveals Promised Land, Calls on State to Build Bridge.

The headline reads, "Diamond Jim revisits Clintonville." It was President Clinton in 2000: "Great goals, worthy of a great nation", a visionary speech, full of Hope and promise. Four years after declaring, "The era of big government is over."

Doyle's State of the State "Affordability Agenda" evinced a stark disconnect from reality. You can't get there from here, unless you build the Doyle Bridge. Perhaps another WisDOT appointee will host a campaign fundraiser to recruit engineers. Doyle, the true blue liberal, proposed a lot of government, and wrapped it in bright red paper: "At the heart of my affordability agenda is a commitment to creating jobs and rewarding work. Because when you get right down to it, there's no social program better than a good-paying job." Does this remind anyone of Tommy Thompson promoting W-2 as "a hand up, not a hand out"?

The governor's "Agenda" and reality seem as close as New York and Greenland. But for the small matter of the Atlantic Ocean. Or maybe it's more like a castle surrounded by a crocodile moat. Sometimes I think of Madison as a remote island surrounded by the rest of Wisconsin, once famously described as "25 square miles surrounded by reality."

"This is a governor that closed a \$3.2 billion budget gap. We can certainly find \$6 million in the state budget to help middle-class families pay their heating bills." -- Doyle flack Dan Leistikow vouching for Doyle's promise of more low-income heating assistance. "It's a \$50 billion biennial budget. With a little streamlining ... we can find \$6 million." - Scott Larivee, Doyle's flack at the Dept. of Administration, which runs the heating assistance program. Larivee blamed the feds for difficulty meeting the current need, "Congress and the president have not escalated their dollars for this the way they need to." It's always someone else's fault, I guess. I was told when you point fingers, remember there are four more.

Diamond Jim has turned Wisconsin's executive branch over to the Democrats. The Republicans stronghold the Legislature, and the judiciary seems fairly balanced. But nobody, nowhere, no how is doing anything beside playing political musical chairs.

Our Senate Energy Committee Chairman Rob Cowles' lonely voice echoes in the South Wing wilderness: "I don't know where they're going to get that money. ... We couldn't afford this debt in the last budget, we can't afford it now and we won't be able to afford it in the next budget. ... Gov. Doyle's so-called 'Affordability Agenda' will leave the state broke." Not much one man can do, especially when his own party is focused on the music so they don't lose any seats.

Neither Doyle nor the Legislature are showing any leadership. Neither have done a credible job in defeating the fiscal Philistine -- Goliath the Structural Deficit. Where's David when we need him? "It is much easier to define 'revenue' than it is to define 'spending,'" says Sen. Glenn Grothman, who with Rep. Jeff Wood is proposing a new type of Taxpayer's Bill of Rights that controls revenue rather than spending. More talk. Where is the action? The Governor and the Legislature would better serve the State by getting the rocks out of their head and slaying budget behemoths, the unspoken, oft-hidden Gap Deficit.

Given the tenuous state of our recovering economy, Doyle toned overly hostile to one of the state's largest employers, Wal-Mart. While emulating one leviathan from Arkansas, Diamond Jim lambasts another in his proposal to fine certain employers who refuse to pay for employee health benefits. "[Paying employee health care premiums] would mean nothing to Wal-Mart. And even if they were to pass that cost on in their products ... it would be like a 0.000001 percent kind of increase."

An Assembly committee killed such a proposal on last month, but Doyle Quixote is preparing to introduce his own bill. He said it would have to be proven in court whether Wal-Mart was intentionally dumping its employees on BadgerCare. Get AG Peg on the line! No, she's the enemy. Better for his campaign if he hires a special counsel, he's got a lot of lawyer friends in major voting blocks of Milwaukee and *Madison*. We have a plan to make this State business friendly, right Jim? The Governor's "Affordability Agenda" would better serve the State by making government more affordable. Let's work toward a Pay-As-You-Go-Government Agenda.

Sorry for another barrage of metaphors. Have a great February. Vote if you have primaries. I'll see you all in March.

\*\*Richard Parins\* - President\*\*

# The BROWN COUNTY TAXPAYERS ASSOCIATION Promoting Fiscal Responsibility in Government

# NO EXCUSE: Listing Delinquent Taxpayers on The Internet.

At the suggestion of State Representative Frank Lasee, the Department of Revenue (DOR) has began listing delinquent individual and corporate taxpayers on the internet. These may be accessed by anyone through the official state web site at, www.DOR.state.wi.us/.

Listed were 6,346 past due "customers", those who owed \$25,000 or more, and totaling about \$570 million. No doubt the list of those owing amounts of less than \$25,000 would be much larger. The media seemed to treat the disclosure of this listing as a matter of curiosity, and even managed to find a few cases of people claiming to be listed in error. Perhaps they missed the point that you and I as citizens and the entire state of Wisconsin were being robbed big time by these delinquents. The Dept. of Revenue states that everyone on the list has had ample opportunity to resolve their differences.

While individuals may tend to think of tax evasion as simply cheating a little on your income tax return, the list of delinquents also itemizes the type of taxes owed which indicates the depth of the problem. Most of the big money due was from income withholding and sales taxes not remitted to the state by business as well as delinquent individual and corporate income taxes. Excise and license taxes are also a factor.

#### NO EXCUSE.

When you purchase taxable merchandise, you also pay sales tax to the retailer. The retailer in turn is responsible for promptly reporting and submitting the tax to the state. This amount can accumulate very fast, and the state has very strict rules for tax reporting. They also have the attitude that the money is theirs and not yours, with volumes of rules and regulations to back them up. The delinquents are mostly those that have not been turning in their sales tax collections as required. The sales price of the merchandise belongs to the retailer, but the tax is added after the sale and belongs to the state. No excuses whatsoever.

Another big area for delinquency is employee income withholding. Wisconsin requires that deposits for state income tax be withheld from employees salaries and submitted on a regular basis to the Dept. of Revenue. The same as Federal withholding and Social Security taxes are submitted to the IRS. Apparently some of the people on the list have neglected to send the money in. Again, no excuse. In effect, employees can be legally paying their state income taxes with money the state never received because their employer never submitted it.

Individual and corporate income taxes are also a big part of the total. The DOR's theory is that you would not owe income taxes if you have no income. If you have income it is your responsibility to provide for payment of taxes accordingly. If you do have a valid excuse to the contrary, we are sure the Department of Revenue has given consideration.

We doubt anyone was surprised at being listed. Although details were not given, it is a safe assumption that much of this amount is several years old. While the Dept. of Revenue can appear to be ruthless with their methods, they do have procedures for protesting a claim and are instructed to treat taxpay-

ers courteously. Unfortunately it can take a couple of years of investigation for all of the facts to be gathered before they take serious action. In the meantime you have ample opportunity to correspond with them and state your case either in person or through your accountant or attorney. Being listed on their website may just be a polite final reminder before they confiscate your personal property.

#### NO EXCUSES II.

It appears that a problem even more significant than the total amount of delinquent taxes and number of taxpayers involved is the lousy and unacceptable collection job our Department of Revenue is doing. While they have every tool in the book to do the job, they seem more interested in compiling statistics. If this were a private corporation, past due and questionable receivables amounting to 10% of your annual sales would not be tolerated. When we are presented with a state budget that imposes every conceivable tax or fee to squeeze an extra million from taxpayers for this or that program, allowing what is probably close to a billion dollars of past due accounts to remain open on the books is absolutely inexcusable. Apparently the state treasury has no problems. This is mismanagement to the highest degree and should be investigated. I once worked for the Dept. of Revenue, and we made house calls to track down and collect amounts as small as \$25.00.

Some of the problem may be the excuse that personnel cuts make compliance difficult. Collecting money due the state should have top priority. Another is with the advent of the sales tax and employee withholding taxes in the 1960s, far greater amounts of revenue is left for business to submit on their own accord. If returns are not submitted, it may take the DOR a few months to make an investigation and determine the amount due. Perhaps another problem is that with Wisconsin's partisan politics, it is not regarded as a good career move for an auditor to file a lien against a friend of a politician or a big campaign contributor. It would be interesting to find if other states have the same collection problems as we do.

As stated previously, the Dept. of Revenue has every tool at its disposal for collection. They require cash deposits or security bonds of new business accounts, and existing regulations and statutes are fairly clear regarding their authority to collect tax revenues due the state. Remittance of sales and withholding taxes is required on a bi-monthly basis so they get to use the money rather than you. They can easily put a lien on your property and go to court if necessary. In a case of bankruptcy, state and federal taxes due have priority between wages due employees and accounts payable to vendors.

It is reported the DOR recently spent \$37.1 million for a new computer system. Perhaps they should program it more for collecting delinquent taxes than for making lists to post on websites. The state budget is predicated on the assumption that funds for payment will be provided through the Dept. of Revenue based on reasonable projections of available income. While this may fall short due to over spending, faulty income projections, and political gimmickry, there is no excuse for failing to collect what is due.

Jim Frink – BCTA

## January Meeting Notes. Congressman Green Addresses BCTA.

Monthly meeting of the Brown County Taxpayers Association, January 19, 2006 at the Title Town Brewing Co.

Mark Green, Eighth District Congressman and candidate for Governor of Wisconsin, addressed the January BCTA meeting. He related that he became interested in politics several years ago while chairing the Municipal Committee for the BCTA.

In his fourth term in the U.S. Congress, he stated that this is a very challenging session, but some progress is being made. This year, Congress will spend less than last year. The Deficit Reduction Act will cut 89 programs and save \$39 billion over five years.

Congressman Green expressed concern over the fiscal mess in Wisconsin. He explained his ideas for improving Wisconsin.

- Lower taxes for working families. Every dollar that the government takes is a dollar you can't spend on your family.
- Put Wisconsin's fiscal house in order. He noted that Governor Doyle has siphoned a billion dollars from the gas tax fund to date to fund other programs. With his veto pen, the governor added \$450 million to the amount the legislature had approved for K-12 education in the last budget.
- Create real educational opportunities. We have the highest educational gap between black and white in the U.S.
   Under Governor Doyle, University of Wisconsin System students have seen a 50 percent tuition increase.

Mr. Green identified other lost opportunities. We could have saved \$100 million in Wisconsin by allowing school districts to request competitive bids for health insurance. We need real competition in education. The UW System has a \$20 million payroll system that doesn't work. The state spent \$24 million for a voter ID system that doesn't work. The state spent \$600,000 for the web site for the Marquette interchange in Milwaukee.

In other comments, Congressman Green stated that he expects the expiring federal tax cuts to be extended. He believes that the Tax Reconciliation Act will keep the Alternative Minimum Tax (AMT) situation from getting worse. Questioned about voter identification, he stated that a photo ID bill would be the first bill he would sign as governor.

The next meeting of the BCTA is scheduled for Thursday, February 16, at the Title Town Brewing Co. The scheduled speaker will be Green Bay Mayor Jim Schmitt. Details on the last page of this *TAX TIMES*.

Dave Nelson – Secretary

"Domestic policy can lose elections. Foreign policy can kill us all." . . . John F. Kennedy

"Trying to tell what is going on in the world by reading newspapers is like trying to tell time by watching the second hand of a clock." . . . Ben Hecht

#### 2005 BCTA FRIENDS OF THE TAXPAYERS

Norbert Dantinne, Jr.
Fred Graves
Andy Nicholson
Mary Scray
Earl Van Den Heuvel
John VanderLeest

These Brown County Supervisors are commended by the Brown County Taxpayers Association for their steadfast support of the Taxpayers of Brown County.

### **States Taking Action on TABOR.**

In addition to the interest shown in Wisconsin for a TABOR or taxpayers bill of rights amendment to the state constitution, other states as well are taking similar action.

An article in Heartland Institutes "Budget & Tax News" indicates considerable interest around the country in controlling taxes by controlling spending. Over 50,000 signatures have collected in Maine calling for a statewide TABOR referendum. Like other states, their taxes have risen sky high and they are noticing a resulting exodus of wealthy taxpayers.

Ohio Citizens will vote in November on a constitutional amendment to limit taxes and spending. Their proposal would limit state and local government spending growth to 3.5 percent or the sum of the rate of inflation and population growth. Any unspent revenue exceeding 10% of the budget would be refunded to taxpayers at the end of the year. The state would send to local government funds totaling at least 5% of the previous fiscal year's aggregate state expenditures and unfunded mandates on local governments would be forbidden.

In **Oklahoma** there is a push for a constitutional amendment called "The Stop Over Spending Initiative" which is seeking 220,000 signatures to force a referendum. Polls show a 70% favor of the referendum, and at present signatures are being checked for validity. Their plan calls for establishment of an emergency fund and a budget stabilization fund, with any surplus to be returned to taxpayers. It was noted by opponents that Oklahoma already has a limit on growth which is 12% annually. This allows state spending to double every 6 years which is well in excess of inflation.

In **Wisconsin** it is reported that hearings could begin early in 2006 on a TABOR constitutional amendment. At present sponsors are waiting for a Senate version of the bill to be introduced. For a constitutional amendment to get on the ballot in Wisconsin, identical measures must pass both houses in two consecutive sessions. It is reported that many businesses and business organizations are favoring limits on taxes and spending as well as the state Chamber of Commerce. It is believed that controlling state spending will be a important issue in the November elections, and opponents to controls may have to explain their opposition.

### Code of Ethics For Government Service. (Applies to Any Person Elected of Employed in Government Service.)

- 1. Put loyalty to the highest moral principles and to country above loyalty to Government person, party, or department.
- 2. Uphold the Constitution, laws, and legal regulations of the United States and all governments therein and never be a party to their evasion.
- 3. Give a full day's labor for a full day's pay; giving to the performance of the duties his earnest effort and best thought.
- 4. Seek to find and employ more efficient and economical ways of getting tasks accomplished,
- 5. Never discriminate unfairly by the dispensing of special favors or privileges by anyone, whether for remuneration or not; and never accept for himself or his family, favors or benefits under circumstances which might be construed be reasonable persons as influencing the performance of his governmental duties.
- 6. Make no private promises of any kind binding upon the duties of office, since a government employee has no private word which can be binding on public duty.
- 7. Encourage in no business with the Government, either directly on indirectly which is inconsistent with the conscientious performance of his governmental duties.
- 8. Never use any information coming to him in confidentiality in the performance of governmental duties as a means of making a private profit.
- 9. Expose corruption wherever discovered.
- ◆ 10. Uphold these principals, ever conscious that public office is a public trust.

  Taxpayers Network, Inc.

## Year 2006 Taxpayer Survey.

Included with this "TAX TIMES" is our year 2006 Taxpayers Survey. The BCTA has been doing this survey for several years, and the response from our members and readers has been most important in establishing taxpayer related priorities for us to address as an organization by reflecting the thoughts and opinions of our membership.

This newsletter is being sent to local officials and candidates for office in the coming spring elections as well as the media, and you are also welcome to complete and return the survey.

Included are questions on a number of different areas of current taxpayer concern as well as items used in previous years. These will be used to see if views have changed on certain subjects.

While some of the results of the survey may be predictable, others will not. There are many challenges facing us as taxpayers and new items surface just about every day.

Your opinion does count. The more responses we receive the more accurate the results will be. It should only take about 10 minutes to complete, fold, staple or tape and put on a stamp.

Please return by February 24, 2006 in order that we can compile and publish the results in our March "TAX TIMES."

## National Debt Update.

At the same time President Bush was delivering his State of The Union address on January 31, the U. S. National debt rose to \$8,163,711,078,994. This is an increase of about \$54,687,530,775 (**\$54.6 Billion**) from where it was on January 1, 2006. As increase of almost \$2 Billion per day.

To his credit, the President didn't propose a lot of new spending proposals in his address.. He didn't say much about the national debt either.

VISIT OUR WEBSITE www.BCTAxpayers.Org

"Our constitution protect Aliens, Drunks, and U.S. Senators." . . . Will Rogers

# Pork Politics and Influence Peddling.

The following release contains some good thoughts on eliminating one of the major problems existing in Washington.

On January 17, 2006 U.S. Sen. Tom Coburn, M.D. (R-OK) called on Senate and House leaders from both parties to make the elimination of "earmarking", or pork politics, the centerpiece of any reforms considered in the wake of the Jack Abramoff scandal. Abramoff has described the appropriations committees, and, by extension, the appropriations process, as an "earmark favor factory" in which influence and votes are bought and sold.

"Congress does not need to reform the lobbying industry as much as it needs to reform itself. The willingness of politicians to abuse the appropriations process through earmarking has caused the explosive growth in the lobbying industry and encouraged the excesses illustrated by the Jack Abramoff scandal. It is not enough for our leaders to propose reforms that might promote the appearance, but not necessarily the practice, of ethical behavior," Dr. Coburn said.

"For the American people, the Abramoff scandal is only beginning to connect the dots between politicians, individual earmarks, lobbyists and campaign contributions. Behind each of the 14,000 earmarks Congress approved last year is a story that many politicians will not want their constituents to hear. If Congress fails to enact meaningful reforms that attack this climate of corruption at its source the public will, and should, take reform into its own hands in November.

"Pork politics is not an ancient practice that can't be reformed. Pork as we know it today didn't exist 20 years ago. As the majority party, my fellow Republicans have to make a choice – our majority or our pork," Dr. Coburn said.

In 1987, President Ronald Reagan vetoed a spending bill because it contained 121 earmarks. The number of earmarks approved by Congress grew to 1,439 in 1995. Last year (2005) Congress approved 13,998 earmarks.

# TAX Questionnaires Sent to City Council and County Board Candidates. Primary election February 16, General Election March 21.

The motto of the Brown County Taxpayers Association is "Promoting Fiscal Responsibility in Government", and as such we advocate the support of elected officials who respect the taxpayers who support them by limiting spending and keeping tax levies to a minimum. As has been our custom, we sent the following survey to all announced candidates for the Green Bay City Council and Brown County Board. Responses will be printed in the March "TAX TIMES."

#### Questionnaire for 2006 Brown County Board Candidates.

Vote of the County Board for passage of any increases in taxes or fees?

Yes\_\_\_\_\_\_No\_\_\_

Question 2, Would you support freezing the County tax rate? Such a freeze would allow the property tax to rise only be the increase in property assessed valuation.

Yes\_\_\_\_\_No\_\_\_

Question 3, Research by our taxpayer association indicates counties which enact the optional 0.5% sales tax for county purposes end up increasing spending

Question 1, Would you support enactment of a requirement for a two-thirds majority

rather than decreasing property taxes. Are you willing to make the following pledge? "I will oppose any attempt to enact the optional county sales tax in Brown County."

Yes\_\_\_\_\_\_ No\_\_\_\_\_

Question 4, If elected, what will be your single top priority as a member of the County Board?

#### Questionnaire for 2006 Green Bay City Council Candidates.

These questions were basically the same as the questions asked the County Board candidates, except reference was made to the city, and we asked if elected what their top priority as a member of the City Council would be.

"In the first place, we should insist that if the immigrant who comes here in good faith becomes an American and assimilates himself to us, he shall be treated on an exact equality with everyone else, for it is an outrage to discriminate against any such man because of creed, or birthplace, or origin.

But this is predicated upon the person's becoming in every facet an American, and nothing but an American...There can be no divided allegiance here. Any man who says he is an American, but something else also, isn't an American at all. We have room for but one flag, the American flag... We have room for but one language here, and that is the English language... and we have room for but one sole loyalty and that is a loyalty to the American people."

Theodore Roosevelt (1907)

"Propaganda, to be effective, must be believed. To be believed it must be credible. To be credible it must be true.

. . . Hubert Humphrey

"Three groups spend other peoples money: children, thieves and politicians. All three need supervision."

. . . Dick Armey

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." Send them to the BCTA, P. O. Box 684, Green Bay, WI 54305-0684, or call Jim Frink at 336-6410.

# Things That Make Us Wonder.

The Packers report that the half percent sales tax imposed on Brown Counties taxable sales contributed \$21.2 million in revenues during 2005. Good news for those who believe the extra tax will end when the stadium is paid for.

This does speak well for the economy of Brown County. It would take \$4.24 BILLION of taxable sales to raise \$21.2 million at .5%. That's a lot of hotel room rentals and restaurant meals plus just about everything we buy.

The Environmental Protection Agency (EPA) has determined the mileage estimates mandated of estimated gas mileage on new cars may be somewhat overstated. This could be partially due to the use of Ethanol, winter blends and less polluting gasoline already mandated by the EPA. The high price of gasoline with no end in sight should be an incentive to these people that conservation is as important as the environment.

Wisconsin State School Superintendent Elizabeth Burmaster has sent a strong memo to all state school districts strongly telling them to eliminate the use of American Indian mascots, symbols,

About 25 schools have already complied voluntarily with about 15 still using these names. While not necessarily a taxpayer issue, perhaps it is not an educational issue either. We acknowledge there are valid arguments and implications on both sides.

What is disturbing is that bills have been introduced in the Legislature, SB-172 and AB-395 intended to enforce this mandate from the superintendent. They call for penalties to the school districts of not less than \$100 or more than \$1000 per day if use of the offensive symbols is not discontinued within one year of a final notice from the Dept. of Public Instruction. These bills are presently being audited for fiscal impact before proceeding. It is unlikely that the taxpayers of any district would accept such a potential expense of \$365,000 per year under any circumstances.

Even more disturbing is the threat of more laws and regulations that

take away rather than grant freedoms of speech and personal opinion.

Governor Doyle focused his Jan. 17, "State of The State" address to an his vision of an "affordability agenda." It wasn't clear for whom affordability was intended though. With the state deficit already in excess of a billion dollars, he proposed several new initiatives somehow making "low cost" health insurance available to more groups, making college more affordable to more students, helping pay for heating bills, incentives to start new business, and tax credits to low income workers. While these are all admirable goals, the cost estimates have yet to be prepared. With pressure to lower taxes and a sluggish economy something may have to give. Unfortunately the governor may be running out of cookie jars and accounting gimmicks to fund his agendas.

The future of Renard Island has been a controversial subject ever since it was first started. As long as it is already here, many people would like to see it used for some kind of park or recreational facility. Now the county has more dredging to dispose of and would like to put it on Renard Island. However they are finding that whenever it rains Renard Island is washing back into the bay. Unfortunately there will always be lots of material to dispose of - someplace. They still have the bottom of the Fox River to dispose of and solid waste in the form of trash keeps accumulating. We must remember that wherever we hide the stuff it will be here forever, and future generations may have some problems of their own.

Representatives from both parties in Madison and Washington are coming up with all sorts of proposals to regulate political campaign financing and the influence attached to it – as long as it gives them an advantage over the other guy.

With the important state and national elections due this coming November, about 10 months away, we are already seeing some rather negative ads

appearing on TV, largely sponsored by special interests, but designed to discredit specific candidates rather than promote the candidate of their choice on his or her merits.

Is it probably a safe bet that not much will be done about campaign reform until after the November elections are history? In the meantime prepare for a long season of negative advertising designed to tell us what a bad job our elected officials are doing.

It has been disclosed that in spite of new computers and procedures the Dept. of Motor Vehicles now takes 60 or more days to issue titles and new license plates. These are the same people who expect us to pay our taxes and bills due the state on time and sometimes on short notice. The DMV blames reductions of personnel. Businesses all over the country are cutting employment with no reduction of service, leaving this as a poor excuse. Isn't anybody in charge down there?

Shortly after Gov. Doyle's "affordability" address, it was announced the state projected a \$93 million budget "surprise" over what had been projected for the current year. This largely due to a better than expected economy. While there are plenty of suggestions as to how to spend this money, there is still a budget shortfall of about a billion dollars from last years budget to take care of.

The Brown County Board has appropriated \$100,000 for a detailed engineering study of a proposed county wide emergency radio system.

Hopefully the study will produce cost saving alternatives to the \$22 Million estimated for this project.

It will be interesting to find out what the hearings for Supreme Court nominee Samuel Alito will cost the taxpayers. Regardless of the final outcome, this was more of a circus sideshow and a witch hunt than a dignified function of the U. S. Senate. It is difficult to believe abortion is the countries #1 concern.

Wisconsin Congressman David Obey has proposed the financing of Congressional election campaigns with vol-

untary individual contributions added to your income tax returns.

This is neither a new or from all appearances a good idea. While it is accepted that campaign contributions are probably the number one cause of corruption in government, Rep. Obeys plan would not be the cure.

For example, how many people, corporations and other campaign donors would buy into such a plan? Also, Wisconsin and Federal tax returns have provided for voluntary campaign fund deductions from your tax liability for years, with very little interest from the public.

Using additional federal or state taxpayer money is not the answer either. The reason being that your money, either voluntary or not could be used to finance candidates not of your choice. Obeys plan suggests reimbursing candidates based on the percentage of votes from previous elections, which would favor incumbents. If you are going to make a contribution, you want it to go to the candidate of your choice. Not split between him and his opponent.

The subject of the future of the old Brown County Arena is coming back for discussion. While it is our understanding that it is still used for events not requiring the new and shiny Resch Center maintenance and overhead are still a factor.

A study initiated by PMI offers three options, all expensive. The first would be to raze the structure and sell the land to a private developer. The net cost of demolition could exceed the sale value of the land, which would no longer be available to the county in case a better plan comes along. The second and third options would be to either remodel and reconfigure the Arena as an addition and multi-purpose addition to Shopko Hall creating more space for exhibits, or to raze the arena and construct a complete new exhibition center. The estimated costs of these options range from \$37 to \$43.5 million, about the cost for a new high school. In the meantime, plans are in the works to enlarge the downtown KI Center, which competes with the Arena complex for convention and exhibition It was not suggested in the business. study that the arena space be used for a

parking lot, but this idea has been suggested previously and is probably on many peoples minds.

A recent *Press-Gazette* article suggested putting a curtain through the Resch Center so it wouldn't look so vacant during poorly attended events

A later article focused on parking problems in the area during events, possibly due to the rates charged to park at Lambeau Field and the relatively long walk to the Resch Center. Perhaps more smaller events could be held at the Arena.

Whatever happens, the bottom line is bringing money to Green Bay. While the Resch Center has a lot of big one day affairs, what does this accomplish? Much of the hard earned money spent for admissions leaves town with the entertainers. Conventions and exhibits usually last for several days, occupying a lot of hotel rooms and patronizing stores and restaurants. would seem this should be the priority for the future. One problem for Green Bay is these events are usually scheduled years in advance, and our hotels are reluctant to schedule anything from August to December until the Packer schedules are announced.

Whatever happens, let's hope that something sensible emerges, with accurate supporting statistics, and not proposing placing another burden on the taxpayers. We've been through that enough times already.

The UWGB has fired the opening salvo to gain public support for a rather extensive expansion program. While the projected cost and timetable have not been disclosed, they will no doubt be able to justify their needs. All of the other UW campuses likely have expansion plans also so they can compete with each other.

In previous surveys of BCTA members, support has been strong for expanding public money for higher education. We realize that Wisconsin has an excellent technical college and university system in place and that it is an important investment for the future.

The problem has always been the cost, and the governors and legislatures apparent habit of giving the regents a blank checkbook to work with. Balancing the state budget still appears to be a dream for the future, and there are many pressing demands for taxpayers money yet to be resolved.

It is our understanding that recent budget cuts to the University System have been used as an excuse to cut their instruction staff with a resulting limit on enrollment. Also, a general perception from the public that overhead and instruction staff salaries of the system are poorly regulated. If so, this problem and full use of existing facilities should be examined and resolved. Next, future expansion for the entire system should be itemized and prioritized. It could then be budgeted along with other items of necessity as funds can be provided.

One last note: Be cautious when buying Packer memorabilia autographed by *Brett Farve*. They could turn out to be worthless.

As usual, lots of things to wonder about.

"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. Often we try to put a different spin on items from what you read in the papers or see on TV. We try to cover a wide variety of subjects in a limited space, which also illustrates the wide variety of items of taxpayer concern which exist today. We acknowledge that our perspective of some issues in this column may be contrary to that of some our readers. However, one of our purposes is to encourage debate, as we realize there are two sides to every question. Comments are always welcome as well as suggestions for items to include in this section of the "TAX TIMES."

### The TAX TIMES

Brown County Taxpayers Association P. O. Box 684 Green Bay, WI 54305-0684 PRSRT STD U. S. Postage PAID Green Bay, WI Permit No. 255

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#### The TAX TIMES - February, 2006

#### BCTA Meeting and Events Schedule. MARK YOUR CALENDARS.

Thursday - February 16, 2006. BCTA Monthly Meeting. 12:00 Noon.
TITLETOWN BREWING Co., 2nd Floor Meeting Room.
SPEAKER, Green Bay Mayor JIM SCHMITT.

Update on Downtown Developments, State of the City. (Candidates for public office attending will be introduced and recognized. See below.\*.)

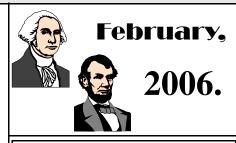
- Tuesday February 21, 2006. Primary Elections.
  - Know your candidates and BE SURE TO VOTE!
- Thursday March 16, 2006. BCTA Monthly Meeting. 12:00 Noon.
  TITLETOWN BREWING Co., 2nd Floor Meeting Room.
  Program to be announced.
- Tuesday March 21, 2006. County Board, City Council, Local Elections. Important, VOTE for the candidates of your choice.
- Thursday April 20, 2006. BCTA Monthly Meeting. 12:00 Noon.

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 other interested persons are cordially invited to attend and participate in our open discussions. .

COST: \$7.00 per meeting. - Includes Tax & Tip. Payable at meeting.

Call 336-6410 for information or to leave message.



"I wish that all Americans would realize that Americas politics is World politics. . . . Theodore Roosevelt

"A politicians words reveal less about what he thinks about his subject than what he thinks about his audience." . . . George F. Will

#### 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.