Newsletter of the "BROWN COUNTY TAXPAYERS ASSOCIATION."

Volume 24, Issue 2

AN OPEN LETTER TO OUR MEMBERS AND FRIENDS.

As indicated at the bottom of this page, "*Promoting Fiscal Responsibility in Government*" has been the motto of the Brown County Taxpayers Association since we were founded 24 years ago. As a volunteer organization, we have found that an effective way to promote our activities is through our newsletter, "*The TAX TIMES*", which is distributed to local and state officials, the media, other taxpayer groups as well as our own members. We believe that it is important to maintain a voice for taxpayers in these times of government deficits and economic hardship. We acknowledge that there are two sides to every question, and we try to present current items of concern up for discussion while still focusing on the interests of common taxpayers.

For the past 14 years, The Tax Times has been edited, composed and contributed to by Jim Frink, who also serves as Treasurer of the organization. With the help of his wife Norma, he has delivered and retrieved it from the printer, collated, addressed and prepared for mailing and delivered to the post office.

After 14 years Jim would like to be relieved from some of these tasks and carry on with his own retirement. We all agree it is time for some new blood in the organization. He would continue to remain and help as necessary.

To accomplish this, the Board of Directors of the BCTA are offering our membership this unique opportunity to serve the community and gain some personal satisfaction as Jim has done. By volunteering to perform some of the tasks listed below, you will be supplying all interested taxpayers factual information and opinions generally unavailable elsewhere. At the same time you would provide much needed help to hold the line on taxes and/or reduce them.

We would like to divide the job of publishing our news letter into three separate tasks consisting of:

1. An Editor: Gathers and selects the material that will appear in the 11 issues that are published each year. The editor would oversee publication of the newsletter and contributes to its general "tone". And certainly, when the spirit moves, the editor contributes to its content. In general, the editor assures that the news letter conforms to the principles and by-laws of the BCTA. As you know, members also regularly contribute material for publication and previous experience as an editor is not a requirement.

2. A Layout Person: Layout requires skills using software to produce printed material such as Windows Publisher, Word, or the equivalent Mac or Adobe products. This task may provide opportunity for layout and style creativity. The layout person will hand deliver or email the newsletter file to a commercial printer.

3. An Expediter: This position requires a computer, printer and transportation. After retrieving the newsletters from the printer, the expediter will seal them and attach the address labels printed from a MS Word file generated by the BCTA treasurer. And, finally, deliver the newsletters sorted by zip code, to the main post office.

All tasks will require communication via e-mail and skills related to retrieving attachments and saving them. The tasks will also require open communications between all three positions to assure smooth and timely publication deadlines.

Normally eleven Tax Times newsletters are published per year, June and July being combined.

Layout and expediter tasks may possibly be combined by one person. None of these tasks will require personal expenditures except perhaps for fuel required for delivery. Any supplies would be purchased by the BCTA treasurer. The deadline for delivery of the monthly newsletter is that it be in the hands of our membership prior to the monthly membership meeting. These meetings are held the 3rd Thursday of the month.

Estimated time required, Editor: 10-15 hours per month. Layout: 3-5 hours per month. Expediter: 3-5 hours per month.

If you have interest in genuinely contributing to the Brown County Taxpayers Association's goals of educating and informing the taxpayers of our county how their tax dollars are being wisely and or unwisely spent and what they can do about it, contact the BCTA Tax Times Succession Committee by writing us at this e-mail address: **taxtimes@bctaxpayers.org**

Brown County Taxpayers Association, Board of Directors.

The BROWN COUNTY TAXPAYERS ASSOCIATION Promoting Fiscal Responsibility in Government

The Property Tax Shell Game.

With property values falling, or at least that's what the media says, a few concerned citizens have brought forth the notion or idea that their property values should be adjusted with their Assessor, thereby lowering their property taxes. In theory, a great idea, but in practical terms another possible outcome. Some of the BCTA membership has been successful, at least in some small part, since it remains a give and take process, almost a negotiation with the Assessor's office.

That's why Californians passed Proposition 13 in the 1970's that removed that spurious notion that someone other than the marketplace can put a value on your property. It worked until the politicians just couldn't abide the paltry sum, their idea, not the taxpayers and soon the politicians and their cousin Nero, fiddled into the night, burning the whole thing to the ground.

Until Wisconsinites come to their senses and demand a better system, let's learn to live with what we have, and that means learning to make it work to the Taxpayer's advantage when appropriate.

This may be one of those rare occasions when the IRS can be the Taxpayer's friend. Do not be afraid to enlist their help. One member was successful because he dared to call them for help. *TIPS:*

1. Sometime after the 1st of the year each city, village or town clerk will set a date for the Board of Review (B.O.R.).

2. After the B.O.R. date is set the local assessor will send parcel owners the assessment of their property and improvements (residence, garage, etc.). The owner should receive the assessment at least 15 days prior to the B.O.R.

3. At the time the owner receives the assessed property value from your local assessor and prior to the B.O.R. owners may call their assessor to object and/or ask for an explanation of assessment. At that time the assessor may change the value or not, but if the owner still disagrees with the assessed value, the owner must call the local clerk and request a B.O.R. Hearing on the day of the B.O.R., occasionally referred to as "the Open Book Meeting".

4. If the owner attends the B.O.R. and remains dissatisfied with the value assigned the property, the next step is to either request a court hearing or the I.R.S. Office of Equalization.

Note: Appraisals from Realtors or Appraisers do not necessarily have any value or credibility with the Assessor. Assessments are determined by comparing like property, acres, house square feet, porches, garage, size, finished basements, etc. The sales are then categorized by how recent the sales are to the property in question.

If you are considering to question the assessment of property value, do the prerequisite homework of like property sales in the your area or call a Realtor or hire a State Licensed Appraiser who has comparative home sales from the MLS (Multiple Listing Service). The I.R.S. Equalization Office will use recent comparable property sales in the review, as well.

Note: Changes were made to the review process for Court Appeal of Assessments in 2008 Legislature, so please call the Legislative Bureau for up to date information.

Richard Parins – BCTA

Green Bay School Superintendent to Speak at December Meeting.

De. Gregory Maass, Green Bay School District Superintendent will speak at our December 18, membership meeting.

We apologize to Dr. Maass, for announcing on the November *Tax Times* that hr would speak at our November meeting. This was a last minute communication problem,

Please mark your calendar to attend. Details on the back page of this *TAX TIMES*.

Correction.

In the November Tax Times we included an article titled "Advice For The Next Generation", which we gathered from the internet and was credited to Bill Gates.

It has been brought to our attention that while Bill Gates may have given the advice in a talk, the quotation actually was authored by Charlie Sykes, well known commentator and personality from WTMJ-620 in Milwaukee. We give him our apologies.

One or our readers offered an addition to the 11 rules that were listed.

Rule 12: Going to (public) school every day is a privilege. It's costing homeowners and taxpayers \$11,000 per year (on average) for you to go - - - so make the most of it. The next time you want to skip your homework, skip school, or act like an ungrateful jerk to your teachers, remember that \$11,000. So, when you walk through the classroom door, remember that - - - we're paying for you because it's an investment - and we expect a return on that investment – we're counting on you to end up a productive citizen.

Thank you Brian Verheyden.

The Brown County Taxpayers Association website, **www.bctaxpayers.org** has been on the web for about 15 years. For most of that time, it has resided at no cost to the BCTA on the web servers owned by Brian Verheyden, owner of the soon to be renamed company, Briden Computer Solutions, Inc. Brian's company provides web hosting,, web site development and other computer and internet related services.

Space on the web servers has real value, and we offer our thanks and appreciation for his service.

We are constantly updating our website, and ask for any comments or suggestions to make it more effective.

Some of the items included are the by-laws of the BCTA, and information about Brown County. Also included are the most recent and previous issues of the *TAX TIMES*. Ron Erickson – BCTA

"The idea that you can merchandise candidates for high office like breakfast cereal – that you can gather votes like box tops – is, I think, the ultimate indignity of the democratic process." . . . Adlai E. Stephenson

The Environment and The Economy.

Several members of the BCTA were in attendance at a October meeting sponsored by Americans for Prosperity (AFP) covering environmental subjects and implications on the economy in the future.

The first presenter was Steve Marley, AFP Director who commented on Governor Doyles global warming task force report. The governor favors energy conservation, and opposes nuclear power plants in lieu of fossil fuels for producing electricity.

He favors stricter CO2 emission standards which would be very expensive to attain and proposes state subsidies with a goal of obtaining 25% renewable energy by the year 2025. It was noted that the Governor was seeking stricter standards than those being imposed in the rest of the country which could put Wisconsin business at a serious competitive disadvantage. China was rapidly expanding and more or less ignoring emission standards to the extent that our efforts could be useless.

Jay Verhulst of Vilas County gave a presentation on property rights. Certain legislation in both Madison and Washington could supersede some personal property ownership rights. These include conservation easements and economic usage laws.

Article I, Section 14, of the Wisconsin Constitution states that all lands within the state are declared to affoial (ownership is total and absolute).

A "Trans-Texas" highway from Mexico to Canada had been proposed to accommodate NAFTA which would have interfered with numerous private and public land parcels but had been halted by the courts.

Phil Kerpan of AFP spoke about the offshore drilling ban which expired Sept. 30, and the costs and time frame for developing more domestic oil reserves.

It was mentioned that the Kyoto Protocol if fully enacted would lower global temperature by 0.07 degrees and at cost of trillions of dollars. Also, it is apparent that the Environmental Protection Agency (EPA) is using the Clean Air Act to enforce new regulations on business not necessarily connected with clean air. **DN & JF**

National Debt Update.

At the end of November, the U. S. National Debt stood at **\$10,662,645,671,502.82**. This is an increase of about \$125 Billion since the first of the month. Thanks to a \$650 Billion bump in October due to stimulus plans, the entire debt has grown over a **TRILLION DOLLARS** in just three months. The rest of the stimulus (bailout) money hasn't been added it yet.

Just think, it took our great nation over 230 years to run up the first Nine and a half trillion. Who do we blame? How about ourselves. We commend Congressman Kagen for voting in opposition to spending federal bailout money indiscretionally. The expression "we can't afford it" or "it costs too much" no longer seem to apply. If president-elect Obama has a plan for this, it better be a good one. Who will bail <u>us</u> out?

That's not all. A recent *Washington Times* article estimates the present unfunded liability from Social Security and Medicare at about \$99 TRILLION! This equals about \$1.3 million for a family of four and is addition to the National Debt. This will take a few more generations to pay for even under the unlikely assumption Congress doesn't keep adding to the total. JF

November Meeting Notes.

Monthly meeting of the Brown County Taxpayers Assn. Conducted Nov. 20, 2008 at Titletown Brewing.

State Representative Karl Van Roy, who just won reelection to the Assembly, presented his thoughts about the November 4th election and the next session of the state legislature. He stated that he won his election by almost the same margin as last time even though he was outspent by \$60,000 to \$70,000. He noted that liberal groups spent over \$280,000 for media, primarily television, in the Green Bay market. The Republicans will have only 46 seats in the Assembly. Both the State Senate and the Assembly will be under Democratic control.

Representative Van Roy explained that the new legislature will face a \$5 billion deficit for the next biennium. Eliminating \$3 billion of the deficit would require a 15 percent reduction in the state budget, so the new legislature has its work cut out for it.

Many Democrats have committed to repealing the Qualified Economic Offer (QEO), which would wreak havoc on Wisconsin school districts and Wisconsin taxpayers. Senate Majority Leader Russ Decker wants to increase the minimum wage to \$7.60 and index it thereafter. In these challenging times, it is critical that Wisconsin taxpayers communicate their opinions to the legislators.

Mark Block, Wisconsin State Director of Americans for Prosperity (AFP), explained that AFP is a grassroots organization committed to advancing economic freedom and opportunity. AFP is a member of the Center Right Coalition, an organization representing the interests of taxpayers, home schoolers, family groups, Second Amendment groups, business groups and individual businessmen and women.

The Center Right Coalition supports transparency in government. The Milwaukee Public Schools checkbook is now online, a major victory for the Transparency Project. Its goal is to have the checkbooks of many additional government units placed online for total transparency.

Mark Block introduced Congressman Paul Ryan who addressed a teleconference of Center Right Coalition groups. Congressman Ryan shared his concerns about the potential auto industry bailout and about healthcare, which will be the biggest battle of the next Congressional session. He stated that we must hold government spending to 20 percent of the Gross Domestic Product (GDP).

He is concerned that we will reach a tipping point in about ten years, when the number of people living off the government will begin to exceed the number contributing, and the baby boomers will be a formidable force for preserving their entitlements.

The next BCTA membership meeting is scheduled for Thursday, Dec. 18, at Titletown Brewing. The speaker will be Dr. Gregory Maass, Green Bay area Supt. Of Schools. Details on the back cover of this Tax Times. **Dave Nelson – Secretary**

"Sure it's only a billion dollars, but a billion here and a couple million there and pretty soon you're talking about real money." . . . Sen. Everett Dirksen

"Liberals claim to want to give a hearing to other views, but then are shocked and offended to discover that there are other views. . . . William F. Buckley Jr.

A Consumer Safety Hazard.

We always question the accuracy of reports that use vague statistics to make a point, often used by special interests to impose legislation.

Examples are the number of lives that could be saved by mandating seat belts, the number of infants who choke on small items in toy boxes each year, or even the number of people who die from household accidents caused by unsafe products.

Although not really a taxpayer issue the Consumer Product Safety Commission has come out with a number that doesn't surprise us. They claim that 6,000 Americans each year end up in emergency rooms due to injuries suffered while trying to open those plastic "clamshell" and blister pack packages designed for store display but not easy for consumers to open at home without the use of heavy duty equipment.

Even **Best Buy** and leading manufacturers are seeking alternatives due to customer complaints. Also before the government declares such packaging to be a safety hazard and orders expensive recalls.

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 BCTA@ExecPC.Com.

E-Mail addresses.

For the past few years we have asked for E-mail on your renewal notices. The reason being we are trying to build an address base that can be used in notifying our membership quickly on special meeting notices and items of taxpayer concern.

We believe the majority of members have E-mail access. Renewal notices are sent throughout the year on the anniversary you first joined the BCTA, so you can respond at the time you send your renewal. We want to thank all of you for your quick response to renewal requests and interest in our organization. Be assured our membership list and other information is protected and held in strict confidence Please give me a call if you have any question. Thank you.

Jim Frink – Treasurer

"The democracy will cease to exist when you take away from those who are willing to work and give to those are not." ... Thomas Jefferson

VISIT OUR WEBSITE

www.BCTAxpayers.Org EMail, BCTA@ExecPc.Com

School Enrollment Task Force Report.

The Enrollment Management Task Force that has been evaluating school enrollment issues has given its final report to the Green School Board.

This task force was appointed in July of 2007 after the failed referendum of February 2007. That referendum was for the construction of a new high school on Green Bays far East side. This area has seen the greatest development during the past 5 years or so, and that plan was intended to address expected growth.

After 15 months of intense work with 31 general meetings and an even greater number of sub-committee meetings, the Task force agreed on several programs that were recommended for School Board Review.

The biggest news to most was the <u>lack</u> of a recommendation for a new high School. School Demographics were intensely studied and evaluated and it was determined the elementary schools had greater growth requirements than the high schools. The Task Force developed all new numbers and formulations, and the projected evolvement of grade enrollment showed that Green Bay high schools will actually reduce student levels and maybe not return to present numbers for 10 years.

Higher birth rates in the District however, and the starting of forth year kindergarten (called 4K), will place a much heavier demand for school room space during the next 5 years, and perhaps even beyond that time period.

Unlike the previous' controversial" projections that used a somewhat subjective approach to East side development, the new numbers and projections are straight averages of actual experiences and birth rates.

The Task Force recommendation for Elementary enrollment is to add rooms to 3 elementary schools (Martin,Wilder,McAuliffe),renovate Sullivan School, and to continue leasing space at Parochial schools which are in areas of need and are available at a much lower cost than new construction would be.

Some rebalancing of boundary lines will probably also receives attention to accomplish this objective. The Task Force also recommended that current programs like SAGE be evaluated by the School Board for effectiveness, since a great deal of District resources are utilized in these programs. It was also suggested to investigate the role of "alternative" or "magnet schools" on the West side that could draw students to desirable programs in schools with more space.

Schools with excess capacity tend to be on the West side only.

The High School recommendations were basically two fold.

There is ample space or capacity in the Green Bay high school buildings, but they are predominately on the West side.

Only Preble on the far East side is crowded by current numbers.

The solutions are to add 8 rooms to Preble to handle some of the load, which is a short-term 5-year fix, and/or to undergo a complete school district boundary change to utilize the large amount of unused space in the District. Such redistricting would not require capital construction costs, but may result in higher bus usage and its cost, which would be far less.

Again like the elementary school suggestions, the Task Force recommended that the Board look at Charter or Magnet high schools on the West side to draw students interested in specialized curriculums away from the East side.

To read the full report, go to:

http://www.greenbay.k12.wi.us/01/info/enrollment/ and scroll down to read all.

Rich Carlstadt – BCTA

Things That Make Us Wonder.

In 2000, at the approval of Congress, work was begun on an extensive addition to the nation's capitol building in Washington. It was intended to accommodate huge crowds of visitors, and be completed in 2004 at a cost of \$265 million.

It is scheduled to open this month (Dec. 2008) at a cost of \$621 million. Four years and \$356 million over budget.

Perhaps rather than considering it as a monument to where Congress works, how they work would be more appropriate.

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Every year at Brown County budget time teen court is one of the items on the proposed chopping block.

This year they asked for \$80,000 but this request was cut in half for approval.

If the purpose of saving larger amounts of money in adult court further down the line through teen court can be substantiated, it seems like a good investment considering that the adult court and justice system presents a huge cost to taxpayers. It should be up to the teen court to prove its value in dollars and cents to maintain its existence without the annual hassle.

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A month or so ago Congress and the administration appropriated \$700 Billion more or less to "solve" the mortgage and other financial industry problems.

Now it seems just about everyone is lined up for a handout, and in the meantime the economy has really gotten ugly.

It is discouraging to keep hearing stories of bankrupt companies paying their executives large bonuses, or of Federal aid money distributed with little accounting or security. It is still our money.

The state deficit is expected to be well over \$5 Billion next year and legislators are talking spending cuts while proposing tax increases. They are running out of one time fixes like robbing the highway fund or an early settlement of the tobacco payoff.

One problem is that when they have more money coming in they find new ways to spend it rather than to pay off existing debt. Is this the way they run their personal finances?

Some races in the past elec-

tion will probably be remembered as the nastiest and most misleading ever. Money, power, and winning the election were the bottom line.

Campaign finance reform and political ethics were big discussion items when we had a two party system, but any change in the near future will likely be designed to strengthen the party in power. Watch out.

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Did you ever buy a package of bacon and notice how well it is packaged to look nice and lean. When you open it you find you have bought mostly fat and gristle.

The same with some of the people we elect to office. They talk tax cuts and reduced spending but vote for every spending scheme their leader-ship calls for once the are elected.

Most individuals and institutions invested in the stock market have suffered dramatic drops in value in recent months.

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Don't worry. We have seen TV ads by personal injury law firms with 800 numbers offering to include you in class action suits against certain brokerage firms with whom you trusted to invest your money. They will recoup your losses less their percentage.

At least one industry doesn't seem to worry about the economy.

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The Wisconsin Dept. of Justice issued a report claiming that 33 gangs were identified as operating in Green Bay and Brown County. Similar numbers were given for other state cities. The report was the result of a grant from the U. S. Attorney Generals office looking for gang activity.

While this is an alarming number, the report did not specify the requirements to be classified as a "gang", if these gangs presented any danger to the community, or for that matter how they went about making their count.

While juvenile crime is always a problem, it was reported that police In Green Bay and Appleton had not detected an increase in crime that could be related to gang activity. They are able to identify gang members and are generally aware of their activities.

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Property Tax Time is approaching, and the various municipalities are announcing their final budgets for 2009 along with the necessary tax levies to pay for them.

Some localities will see tax increases while others will not. There are a lot of factors involved including growth and special projects. One thing we do notice is that municipalities that ask for increases often blame the lack of state aids for their shortcomings.

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A national report claims a shortage of physicians in the country, including Brown County. One of the causes blamed is the lack of students attending medical schools.

If this is the case, rather than spending taxpayer money sending all students to state colleges with free tuition if they agree to get good grades and stick around afterwards we should concentrate on sending more qualified students through medical school at a subsidized rate. Also spend a greater proportion of building funds towards medical training than some of the other inconsequential subjects taught.

Medical students are likely better off to repay loans after graduation.

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The only greyhound racing track remaining in the state is the Dairyland track near Kenosha, and they claim they are losing about \$2.5 million a year.

All of the other tracks, which were supposed to make money for the state and track owners have gone out of business. Largely blaming the influx of Indian Casinos offering various forms of gambling at their facilities.

The Menominee Tribe has been trying to purchase the track and convert it to another gambling casino, but there has been strong opposition from various sources for more gambling.

In a related news item, the Dairyland Track has announced it has a number of greyhound dogs for sale and that they make nice pets.

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A sign of the times is that hotels and motels are starting to ask for identification when checking in. This is already an ordinance in Madison and is being considered in Eau Claire.

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The idea was to prevent crime by identifying customers, but could prove to be embarrassing if they card those checking in as husband and wife.

The cost of cleaning up the Fox River in Green Bay is now estimated at \$750 Million, Up about \$200 Million just a few months ago,

This includes a 242,000 sq. ft. building containing machinery to extract chemical compounds from sediments and the cost of 80 covered dump trucks to move what's left to landfills in and out of the state of Wisconsin.

While the tremendous cost of the project may be considered as an economic stimulus to the area, most of it is still being passed on to paper manufacturers. One question is will this offset the loss of the areas paper manufacturers who have already left Wisconsin for various reasons, mainly economic.

What about the air pollution and waste of energy caused by a fleet of dump trucks hauling river bottom sludge to distant landfills. If all this works, the 18,000 pounds of PCB's they claim the project will remove when done could fit into one truck when the project is ended.

We realize an "urgent" need and cost of the project has been established. However, is it necessary at this point in time when the economy is struggling?

How much is \$750 Million? (\$750M / 250,000) this comes to about \$3,000 being spent for every resident of Brown County!

Regardless of who picks up the tab this would be enough money to rebuild Lambeau Field with a roof and seats with backs, a couple of High Schools plus a few grade schools, and a Board Walk from the Mason St. Bridge to Bay Beach Park. Any money spent on public works projects is our money.

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Back in October Congress approved an appropriation of \$100 Million to the Red Cross for their work in hurricane relief. Although this was a taxpayer expense, it probably would have cost a lot more if the government through FEMA did all the work.

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An article in the *Press-Gazette* noted that workers wages have not kept up with health insurance premiums. It points out that between 2000 and 2007, health insurance premiums increased by 72.9% while wages increased only 15.5% during the same period of time.

Isn't the problem really that health costs have increased far out of proportion to other cost of living items or the ability of workers wages to keep up?

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On November 4, voters in the City of Milwaukee approved a binding referendum mandating that all employers provide paid sick leave for their employees. This was the result of a seldom used provision in state law that permits direct legislation through a referendum, and includes all full-time, part-time and temporary workers. The only U.S. Cities now having such a law are San Francisco and Washington.

While many employers have sick leave benefit plans, this would create a hardship for many small firms or those with seasonal employment. It would be a huge cost consideration.

The Milwaukee Association of Commerce and several key industries including construction are preparing a legal challenge to the plan.

If this becomes law the next thing will probably be free lunch for everyone working more than 6 hours a day.

Another big winner on Nov. 4, was a referendum which appeared on the ballot in 22 cities including Green Bay, which asked if people would like affordable health care as good as provided to state legislators. This referendum was initiated by *"Citizen Action of Wisconsin"* which is an activist group pushing for a state operated health care plan.

It will be interesting to find what their definition of "affordable" is. Also what coverage the Legislature has, and who would be the ones who can afford or will be forced into paying for it.

State lottery officials are complaining about illegal pull tab games being sold at gas stations and taverns. They claim they are cutting into their sales and profits.

People aren't dumb. They probably found these tickets pay off better because the sponsor doesn't take a 50% cut off of the top to give to someone else and call it "property tax relief." * * * * *

We credit Barock Obama with acknowledging that the economy needs work. If he intends private enterprise to provide jobs and create the revenue to help dig the country out of the deficit hole being created he will have to gain the cooperation of both Business and Congress.

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With the Federal Government doling out billions of dollars to just about everyone with their hand out doesn't it only seem right that stock market investors who have seen drastic reductions in the values of their portfolios in recent weeks should also be given a bailout for their loss.

After all, it was the intent of these Investors and their grandchildren to return these funds to the economy over a period of time. By the way, just where did all the money disappear to?

The Shawano County cult now known as the "Disciples of the Lord" has been in and out of the news for the last 30 years. Now the FBI is involved. It has been disclosed that they own millions of dollars in real estate, including hotels, gas stations and other commercial businesses which they operate.

Insofar as they claim to be a religious organization, we wonder if they have qualified themselves as a non-profit, taxexempt entity under Wisconsin laws?

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Next Spring will bring another race for the Wisconsin Supreme Court. Recall that the past two races were rather nasty to say the least, with money and partisan politics detracting from the dignity and purpose of the court.

Some sources say that justices should be appointed rather than elected, as is the case with the U.S. Supreme Court. That has also ended up in partisan squabbles over issues such as abortion, national security and workers rights or whatever is important to the party in power at the time.

The two announced candidates in the Wisconsin race, Shirley Abrahamson and Randy Koschnick have pledged to run a clean race. This may depend on who seems to be ahead at the time and the amount of money available for advertising.

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We commend Mayor Schmitt for his stand on freezing city employee wages for the 2009 budget. This was a tough decision and will likely make it more difficult to prepare next years budget. Cutting the number of city employees is also an unpopular option.

A recent article In the Press-Gazette compared various economic statistics from now and last year to gauge economic conditions.

Some items were up and others were down while nothing was truly alarming. However, one number that would indicate things aren't too bad here is that the .5% sales tax collections for Lambeau Field were up slightly. This is tied closely to consumer spending as it applies to just about all retail, restaurant, hotel and amusement sales made.

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It was comforting to hear President elect Obama make a commitment to fiscal restraint. In his words, "We cannot sustain a system that bleeds billions of taxpayer dollars on programs that have outlived their usefulness, or exist solely because of the power of a politician, lobbyist, or interest group."

He might not have much choice. On the same day he made that proclamation, the federal government announced it was dumping another \$800 Billion into various bailout schemes in an effort to get the economy moving.

This will bring the total bailout money to about \$1.5 trillion. Congress is still talking about sending taxpayers another rebate check because the last one apparently was not enough. It appears that with the change of administrations nobody has been keeping track of what they are doing.

On Nov. 25, it was reported that the treasury would have to request more funds from Congress. Isn't it supposed to be the other way around?

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Like just about all retirement funds, The Wisconsin Fund which covers state and municipal workers has suffered due to stock market deprecations.

If things don't get better, the board which administers the fund says it may have to ask employers for a .5% rate increase in 2010. The only problem

is that the employers are the taxpayers.

While the focus of attention for the government bailout money has been the financial and auto making industries, there are a lot of other businesses that have folded or dramatically reduced their operations.

Examples are Ann Taylor, Home Depot, Eddie Bauer, CompUSA, and Foot Locker. While much of the problems of the above is probably of their own making, the point is that a lot of people are being put out of work,

Further we certainly advocate extending federal aid to every business or fails or doesn't make a profit. The point is that unemployment may run high due to a number of factors, and while politicians are talking extending unemployment benefits for the highly paid automobile workers unemployment benefits may have to be spread thinner in order to go around.

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Whether or not your candidate won on November 4, it was a good example for the rest of the country that Wisconsin had the second highest percentage of eligible voters cast their ballots. Just short of 71 percent.

We were second only to Minnesota, where at this time they are still counting ballots to determine who won their U. S. Senate race.

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It will be interesting to see what the new Wisconsin Legislature and Senate will do to balance the budget and improve the economy.

Some say raising the minimum wage will be first priority. Would this put more money in peoples pockets or cause more unemployment?

There are all sorts of proposals for universal health care based on "Healthy Wisconsin", despite the states high ranking in the number of insured.

Some of this partisan legislation may have to wait until the budget deficit is resolved. Tax increases will not be popular, especially with a weak economy. The Governor talks about cutting expenses, but so far nothing has really been meaningful.

* * * * *

Not to be outdone by the

federal government if offering plans to boost the economy,, the state has suggested accelerating the starting date of some public works projects.

Somehow this seems like a bad idea. Paying a relatively small portion of the work force higher than average salaries along with their employers who get rich at the expense of taxpayers for something we can wait a few more years for seems redundant. There must a better plan for the state to help.

While the state struggles with their budget and the economy, no one seems to have told the University of Wisconsin that times are tough.

Their problem always seems to be that they keep finding other institutions around the country offering better pay than they do, At this point the regents are considering asking for a 7.78% pay increase for faculty and staff for <u>each</u> of the next two years. They also claim that a number of gymnasiums at Madison have become "antiquated" and should be replaced at a cost of \$60 million.

It is often easy for anyone to find someone in a similar job as theirs making more money than they are. There are always other considerations. How does the instructor work load at UW compare with other similar schools?

One bit of good news. We read that Freddie Mac and Fannie Mae have ordered their mortgage servicers and foreclosure attorneys to suspend foreclosures sales and evictions for thousands of homes during the holidays. Doesn't that give you a warm feeling?

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, from the days news events. We acknowledge that our perspective of some issues in this column may be contrary to that of some our readers. One of our purposes is to encourage debate, as we realize there are two sides to every question.

"What is good for the country is good for General Motors, and viceversa." . . Charles Wilkes, GM-Pres. <u>1953</u>

The TAX TIMES

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