

Brown County Taxpayers Association: Brown County promise broken

Posted on Tuesday, Aug 16, 2022

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As sent to the Brown County Board of Supervisors:

Brown County Supervisor:

As we did in 2017, the Brown County Taxpayers Association (“BCTA”) respectfully and earnestly requests that, instead of taking affirmative action at this Wednesday’s County Board meeting, you consider putting any extension of the County’s current sales tax up for a referendum to the County’s voters.

The current sales tax was represented to the public in 2017 as having a six-year life, expiring at the end of 2023. With the County Board now positioned to act on extending the sales tax, that representation now rings astonishingly hollow. This very likelihood was articulated by the BCTA at the time as a critical concern.

In 2017, the County enumerated a list of nine capital projects to be subsidized by the current sales tax. Unlike then, now the County has proffered an indefinite list of capital improvement projects (“CIP”) totaling \$748M dollars from 2023 through 2028. The proposed sales tax extension cannot subsidize that CIP. Since the CIP far exceeds sales tax revenues, it would seem that the County will have to at some point in time bond for the difference. This flies in the face of state statute (WI stat 77.70) which explicitly states that sales taxes need to provide property tax relief. Ironically, this sales tax extension serves as a facilitating springboard for yet more borrowing, which is exactly the opposite of what the County claimed in court: the need for the current sales tax was to avoid borrowing and pay down the debt.

Too many uncertainties and ambiguities are overlooked, underestimated or simply unanswered. For example, capital improvement projects often bring with them additional operating and maintenance expenses. What will those be and how will they be paid for? The 2017 sales tax had a date-certain by when the tax ended. This resolution to extend the sales tax provides no assurance that the tax will ever end. Why should the County become a lender for broadband projects, and who will get the loans, and at what terms? County government is not a bank.

Finally, the nation's current inflation rate and economic environment mandate that every entity - from families to corporations to non-profits - make difficult and tough budget decisions and priorities. Why should government be any different? The County has arguably more budget options now than ever before: *significant tax base expansion within the County's individual municipalities, federal ARPA funds, and newly reassessed property values.*

Prior to bringing suit against the County in 2017, we tried to inject public deliberation into consideration of a sales tax. We are attempting the same again now. Rather than simply bringing this to a simple majority vote at Wednesday's County Board meeting with minimal public debate and less than one month's deliberation, we encourage you to put off a vote on this extension at your August 17th County Board meeting until such time that questions have been considered, answers provided, and the sales tax extension be effectively decided by public referendum.

We thank you for your consideration.

On behalf of the Brown County Taxpayers Association,

/s/ Richard R. Heidel

Richard R. Heidel

President