



Mary Lazich

State Senator - Senate District 28

Senate Committee on Elections and Urban Affairs
January 23, 2014
Senate Bill 499 and Assembly Bill 525

Good morning committee members. Senate Bill 499 (SB 499) and Assembly Bill 525 (AB 525) create a tax exemption for buildings, personal property and land owned or leased by a nonprofit youth baseball association.

Current law allows buildings, personal property and land owned or leased by a nonprofit youth hockey association to be tax exempt. SB 499 and AB 525 extend the same tax exemption to nonprofit youth baseball associations, leveling the playing field for both youth sports to enjoy the same tax exemption.



Mike Kuglitsch

STATE REPRESENTATIVE • 84TH ASSEMBLY DISTRICT

DATE: January 23, 2014
RE: **Testimony on 2013 Assembly Bill 525/ Senate Bill 499**
TO: The Senate Committee on Elections and Urban Affairs
FROM: Office of Representative Mike Kuglitsch

Thank you Madam Chairwoman and Committee members for holding a public hearing on Senate Bill 499. My name is Matthew Spencer and I will be testifying on behalf of Representative Mike Kuglitsch, who is not able to attend today's hearing.

As we all know, baseball is America's past time and many of us played youth baseball or have children that play youth baseball. SB 499 will create a tax exemption for non-profit youth baseball parks across the state. Non-profit, youth baseball organizations are currently not exempt from property taxes, though they provide essential developmental tools to our youth outside of the classroom.

Wilson Park Youth Baseball, which is located right outside of the 84th Assembly District, has requested this legislation to bring them up to par with other 501(c)3s. Years ago, Wilson Park purchased land from the Moose Lodge for baseball diamonds. With Wilson Park being a non-profit organization, as well as the Moose Lodge, the board was under the assumption that the tax exempt land they purchased would continue to be exempt moving forward.

Currently, youth hockey associations are exempt from property taxes. Unfortunately, youth baseball programs like Wilson Park are not eligible for a property tax exemption, as they are not listed under 70.11 in the state statutes. Creating an exemption for non-profit youth baseball groups would ease their tax burden and allow the organizations to invest more money back into the youth of today. Recently, the Milwaukee Common Council passed a resolution requesting legislation that would create an exemption for non-profit youth baseball organizations.

I would like to mention that there is an amendment for this legislation as well. SB 499 was drafted earlier this session and had an implementation date of January 1, 2014. This amendment changes the effective date to January 1, 2015.

I thank you for allowing me to speak today and I urge all committee members to uphold America's pastime and support this legislation.

Presentation to Wisconsin State Assembly Ways and Means Committee
1/23/14 #2

Introduction

Neal Budahn President of WPYB

I am here to speak in favor of AB 525-~~SB~~ 499

I have been a member of WPYB for the past 29 years and going on my 27 year as president.

With the 2014 season our organization will be starting its 54th year of serving the boys and girls of Milwaukee and Waukesha Counties

Our organization has no residency requirements as we have children from 30 different zip codes participating

We have over 600 children and families that participate in our program annually. The age participation is 5 thru 16 years old.

Our demographics are that of very ethnically diverse

History

We accept all children regardless of ability. There are no tryouts, no drafts and no benchwarmers. No family has ever been turned away for the lack of ability to pay the modest registration fee.

Every child that wants to play the great game of baseball has a home at WPYB

Our kids play at Wilson Park which is a county park and our own facility which we built at 1100 W. Grange Ave

Our season runs from April till early August. Our kids play more baseball than any other league in Southeastern Wisconsin

While our kids are utilizing Wilson Park during our season there is no existence of gang activity, vandalism, graffiti or safety problems. That is not the case once our season ends.

While recognizing the financial shortfalls of the parks department we have since 1990 contributed close to \$200,000 for the improvement and upkeep of the facility and playing fields at Wilson Park. This is totally separate from the fees we still have to pay the county to rent the diamonds.

Financials

As a 501(c) 3 non for profit organization we file our 990 tax form every year with the IRS. Our Executive Board and all our friends and families are volunteers who maintain the program. Eighty per cent of our income comes from fundraising so in reality it is the kids that pay the property tax.

Challenge

Our organization is a duly recognized 501(c) 3 organization since 1989

In 1997 we purchased the land at 1100 W. Grange Avenue from Moose Lodge #49 another 501(c) 3 organization. In the 50 plus years that the Moose owned this property they never paid a penny of property tax.

The Moose Lodge to this day is literally 50 feet away from our property and they pay no property tax while our kids do because they want to play baseball.

In 2002 we were finally able to finish the construction of our 3 diamond ballpark and our kids started to play. In 2008 we completed our building which consists of a concession stand, a conference room and a maintenance room.

We have received high praise and kudos from The Gateway to Milwaukee Association, the Garden District Association, Southside Business Association and the local Neighborhood Association on maintaining and improving our unique complex.

In 2002 and again in 2012 I had a bill introduced in the Wisconsin State Legislature to repeal the property tax on our organization. In both cases this was not successful for various reasons given.

On March 12th 2012 an impact study revealed the revenue impact to the state would be a minus \$255

On March 5th of 2013 the Judiciary & Legislation Committee of the Milwaukee Common Council approved a resolution to create a tax exemption for our organization to be included in the State Legislature Package Proposals.

On March 21st the full Common Council voted in favor of the this resolution
On Monday April 1st the Mayor of Milwaukee signed the resolution of city
support for Wilson Park Youth Baseball tax exemption

This past summer I was ^{INFORMED} told that the resolution was not included in the state
budget of requests because they ran out of time

Forward

Our organization is not just a baseball driven only entity. We have in the
past had a program with the Milwaukee Police Department called "Don't
Strike out on Drugs and participated in the Milwaukee Fire Departments
Survive Alive Program. It costs the state \$40,000 a year to incarcerate one
person. If we can continue to have a positive affect on just one child a year
to take their life in a positive direction I believe our program has
accomplished its goal. Besides saving the taxpayer and society thousands
monetarily. From the over 35,000 kids who have participated in our program
over the years we have some distinguished alumni. Hundreds of teachers,
police and fire personnel. A basketball coach at the University of
Washington, a professional baseball umpire, two ballplayers at Triple A
baseball, three school principals and a city alderman.

We do not intend to compare or demean any other organizations but if the
state of Wisconsin can exempt the following

**All Terrain Vehicle Clubs-Farmers Temples-Snowmobile Clubs
Outdoor Theaters-Entertainment Facilities-Youth Hockey
Art Galleries-Entertainment Stadiums and finally Manure Storage
Facilities**

Reasonable and fair people can come together and exempt kids that just
want to play baseball.

A recent survey amongst young people has found that the biggest problem
that they face according to them is not violence, crime or drugs. Their
biggest problem is boredom and lack of direction. When kids have nothing
positive to focus on or to work towards, then something negative fills that

void. Helping kids find a meaning for their lives and setting goals can be lifesavers to so many.

Our Mission Statement

To continue to develop responsible-confident young people through a positive & fun baseball experience, and motivational programs, all in the spirit of teamwork & sportsmanship and above all family & friends.

Our Motto

Dedicated To Youth in Baseball & In Life

Our History

Guiding the Youth of Greater Milwaukee Since 1960

The 501 Designation Was Created:

To Reduce the Burden of Government

I Believe We Have Met That Challenge

One Hundred Years From Now It Will Not Matter How Much Money You Made What Kind Of Car You Drive What Sort Of House You Lived In But One Hundred Years From Now The World Will Be A Better Place Because **You Made The Difference In The Life Of A Child**

The Governor of Wisconsin has not seen AB 525 but is advised of the situation and has stated we need to get this fixed.

With your support AB 525 will become real and meaningful property tax relief.