

Lower Taxes is the Goal

By Reg P. Wydeven
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A few weeks ago I caught the classic movie 'Strange Brew' on cable. The comedy stars Rick Moranis and Dave Thomas as hapless Canadian brothers Bob and Doug McKenzie. The film also popularized the insult of 'Hoser,' which originates in hockey. When Canadian youth played hockey outdoors, where it is meant to be played, they didn't have Zambonis. Therefore, the losing team was tasked with getting the hose to spray water on the rink to remove the scuffs and cuts in the ice. Hence the name 'hoser.'

Because of its outdoor roots, hockey leagues have recently begun playing games outdoors. In 2006, Lambeau Field hosted The Frozen Tundra Hockey Classic, which saw the Wisconsin Badgers defeat the Ohio State Buckeyes 4-2.

In 2003, the National Hockey League held the Heritage Classic between the Edmonton Oilers and Montreal Canadiens at Commonwealth Stadium in Edmonton. It was the first outdoor regular season game in NHL history. On New Year's Day in 2008, the NHL began the annual Winter Classic with the Pittsburgh Penguins facing the Buffalo Sabres in Ralph Wilson Stadium outside Buffalo. The Stadium Series started in 2014 featuring additional outdoor games.

This year marks the 100th year of the NHL. To celebrate, the NHL Centennial Classic between the Detroit Red Wings and Toronto Maple Leafs was played at BMO Field in Toronto on January 1. The NHL 100 Classic will be played on December 16 between Montreal and the Ottawa Senators at TD Place Stadium in Ottawa.

The 2018 Winter Classic will feature the New York Rangers against the Sabres at Citi Field, home of the New York Mets. Even though the contest will be held in New York, it will be considered a home game for the Sabres, despite the fact that Buffalo is hundreds of miles away. While this means that the Sabres will have one less game at KeyBank Place, their home ice, the implications are far more than home field advantage.

Along with the NBA's Knicks and the WNBA's Liberty, the Rangers play their home games at Madison Square Garden, the "World's Most Famous Arena." In 1982, New York City passed a law that exempted MSG from paying property taxes. The theory is that the teams play about 100 combined games at the venue each year, generating lots of dollars for the City. As part of the deal, the Knicks and Rangers are required to play all their home games at the Garden.

Many governments exempt certain properties from having to pay taxes. In Wisconsin, many buildings owned by governmental agencies, churches or other charitable organizations are not subject to property taxes. Last May, the New York State Assembly's Real Property Taxation Committee voted down a bill to repeal MSG's property tax exemption.

However, if the 2018 Winter Classic is considered a home game for the Rangers, the Garden will lose its exemption and trigger an estimated \$50 million in property taxes for the year. The estimate has grown significantly in recent years due to extensive renovations made from 2011 to 2013. Prior to the upgrades, the NYC Independent Budget Office believed the tax bill to be about \$17 million.

In 2014 the Rangers played two outdoor games at Yankee Stadium against the New Jersey Devils and New York Islanders. The Rangers were the visiting team both times.

I always thought road games were supposed to be taxing.

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