

1 **WASHINGTON COUNTY, WISCONSIN**

2 Date of enactment: 7/11/18

3 Date of publication: 7/19/18

4 **VOTE**

5 **2018 RESOLUTION 25**

6 **Advisory Referendum – Property Tax "Dark Store Loopholes"**

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8 **WHEREAS**, home owners in Wisconsin pay over 70% of the total statewide property tax  
9 levy; and

10 **WHEREAS**, the disproportionate burden of property taxes on home owners will worsen  
11 unless legislators take action to close loopholes in property tax law that some national chains and  
12 big box retail establishments use to gain dramatic reductions in property taxes; and

13 **WHEREAS**, lawsuits in Wisconsin have forced assessors to reduce the market value of  
14 thriving national retail stores, shifting the tax burden to local businesses and home owners; and

15 **WHEREAS**, some national chain stores in Wisconsin have argued in communities across  
16 the state that the assessed value of their property for property tax purposes should only be half of  
17 its actual value on the open market; and

18 **WHEREAS**, some big box chain stores are using what is known as the "Dark Store  
19 Theory" to argue that the assessed value of a new, thriving store should be based on comparing  
20 their buildings to nearby vacant or abandoned stores from a different market segment and in many  
21 cases, courts have sided with the national chain stores, requiring communities to refund tax  
22 revenue back to the chain stores; and

23 **WHEREAS**, the Indiana State Legislature has on two occasions in the last three years,  
24 overwhelmingly passed bipartisan legislation prohibiting assessors from valuing new big box  
25 stores the same as nearby abandoned stores from a different market segment; and

26 **WHEREAS**, Michigan State House overwhelmingly passed similar legislation in May of  
27 2016;

28 **WHEREAS**, the Wisconsin State Legislature has yet to pass legislation closing the Dark  
29 Store loophole; and

30 **WHEREAS**, Wisconsin State Statute §59.52(25) authorizes the County Board of  
31 Supervisors to conduct a county-wide advisory referendum; and

32 **WHEREAS**, a county-wide referendum on the issue of Dark Stores would provide  
33 guidance to the Wisconsin State Legislature as to the will of the Washington County electorate;

