

RESOLUTION NO. 105 - 2018

RESOLUTION TO CREATE LEGISLATION CHANGING PROPERTY TAX ASSESSMENT AND VALUATION FOR LARGE COMMERCIAL RETAILERS

Background: The current law in Wisconsin allows large retail stores, commonly known as big-box stores, to use tax avoidance strategies to significantly reduce the assessed value and property tax of such properties. Homeowners in Wisconsin already pay 70% of the total statewide property tax levy. The current loophole, commonly referred to as the "Dark Store Loophole," results in shifting a greater property tax burden from commercial establishments to residential homeowners.

Over the last several months, municipal, county, city, and town officials have been in contact with state legislators testifying against the Dark Store tax loophole in order to avoid a property tax burden shift to other tax paying entities such as residential homeowners and other businesses and/or cuts in essential services provided by an affected municipality.

The Sauk County Board of Supervisors, by this resolution, urges the state legislature to enact legislation amending the current law on how the property tax assessment and valuation for large commercial retailers is determined, so as to remove the Dark Store Loopholes.

Fiscal Impact: None Budgeted Expenditure Not Budgeted

NOW, THEREFORE, BE IT RESOLVED, that the Sauk County Board of Supervisors, met in regular session, does urge the creation of legislation changing the manner in which valuation and property tax assessment are determined for large commercial retailers in order to close the Dark Store loopholes.

For consideration by the Sauk County Board of Supervisors on July 17, 2018.

Respectfully submitted,

EXECUTIVE & LEGISLATIVE COMMITTEE



PETER VEDRO, Chairperson

WILLIAM HAMBRECHT

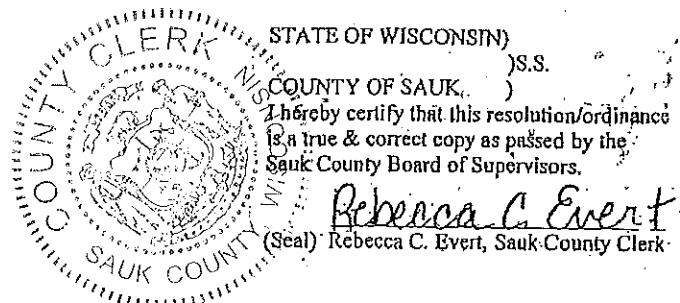


WALLY CZUPRYNSKI

WILLIAM WENZEL

THOMAS KRIEGL

Fiscal Note: No fiscal impact. *KPB*
MIS Note: No information systems impact.





passed

VOTE: 105-2018
DATE: 2018/07/17
TIME: 18:29:57

MOTION: To Create Legislation Changing Property Tax Assessment And Valuation For Large Commercial Retailers.

PROPOSED: mccumber
SECONDED: gibson

VOTE TOTALS:

Abstain - 1
YES : 29
ABSENT : 1, Excused
NO : 0
TOTAL : 29 31

THE INDIVIDUAL RESULTS WERE AS FOLLOWS
MIC CARD DELEGATE INFORMATION VOTE

MIC	CARD	DELEGATE INFORMATION	VOTE
1	1	Mr Wally Czuprynko	YES
2	2	Mr Thomas Kriegl	YES
3	3	Mr Charles A. Whitsell	YES
4	4	Ms Patricia A. Rego	YES
5	5	Mr Bob Newport	YES
6	6	Mr John Dietz	YES
7	7	Mr Craig Braunschweig	YES
8	8	Mr John M. Deitrich	YES
9	9	Mr Tommy Lee Bychinski	YES
10	10	Mr Marty Krueger	YES
11	11	Dr Glen T. Johnson	YES
12	12	Mr David J. Moore	YES
13	13	Ms Kristin K. White Eagle	YES
14	14	Mr Shane P. Gibson	YES
16	16	Mr John Miller	YES
17	17	Mr Tim Reppen	YES
18	18	Mr Scott Von Asten	YES
19	19	Mr Bryant Hazard	YES
20	20	Mr Timothy B. McCumber	YES
21	21	Mr Chuck Spencer	YES
22	22	Ms Jean E. Berlin	YES
23	23	Mr Kevin Lins	YES
24	24	Mr David A. Riek	YES
25	25	Mr Brian L. Peper	YES
26	26	Mr Brandon Lohr	YES
27	27	Mr Carl Gruber	YES
29	29	Mr William F. Wenzel	YES
30	30	Ms Donna Stehling	YES
31	31	Ms Valerie McAuliffe	YES
32	21	Mr William Hambrecht	YES
CHO	22	Mr Peter Vedro	YES

Absent, Excused

Abstain