WHEREAS, Each time a big box retailer gets a Dark Store tax break, homeowners, small businesses and other property owners have to pick up a greater share of the property tax levy; and

WHEREAS, Over the past 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 shifting to other tax pay entities such as residential homeowners and other businesses and/or cuts in essential services provided by an affected municipality; and

WHEREAS, Unless the Dark Store loopholes are closed, residents will realize the impact when they receive their property tax bills in the mail in December; and

WHEREAS, Wisconsin State Statute 59.52(25) allows for a county board to conduct a county-wide referendum for advisory purposes; and

WHEREAS, A county-wide advisory referendum on the issue of Dark Stores would provide guidance to the state legislature as to the will of the Vernon County electorate on this issue; and

WHEREAS, This resolution seeks authorization to conduct such a county-wide advisory referendum; and

NOW, THEREFORE, BE IT RESOLVED the undersigned members recommend adoption of the following resolution that Vernon County Board of Supervisors does resolve to conduct a countywide advisory referendum, to be held with the November 2018 general election; that a concise statement of the question is giving and that the question will state as follows:

**Question:** Should the state legislature enact proposed legislation that closes the Dark Store loopholes, which currently allow commercial retail properties to significantly reduce the assessed valuation and property tax of such properties, resulting in a substantial shift in taxes levied against other tax paying entities, such as residential home owners, and/or cuts in essential services provided by an affected municipality?; and

BE IT FURTHER RESOLVED, That the Corporation Counsel prepare a Notice of Referendum to be published by the Vernon County Clerk in accordance with statutory requirements; and

BE IT STILL FURTHER RESOLVED, That this resolution and the referendum shall be filed with the Vernon County Clerk no later than 70 days prior to the election at which the question will appear on the ballot.

Recommended for consideration by the full County Board
Dated July 12, 2018
Submitted by Legal Affairs Committee

Mike Leis, Legal Affairs Chair

Yes 3  No 0  Absent 0  Abstain 2

Adopted by the Vernon County Board of Supervisors 7-24, 2018.

Attest:

Ron Hoff, County Clerk