

1 Polk County Board of Supervisors

2 Resolution No. 18-17

3 Resolution in Support of Efforts to Close Commercial Property Assessment Loopholes

4 TO THE HONORABLE SUPERVISORS OF THE COUNTY BOARD OF THE COUNTY OF  
5 POLK:

6 Ladies and Gentlemen:

7 WHEREAS, homeowners in Wisconsin already pay 70% of the total statewide property tax  
8 levy; and

9 WHEREAS, the disproportionate burden is about to get much worse unless the Legislature  
10 addresses tax avoidance strategies that national chains like Walgreens, and big box establishments  
11 like Target and Lowe's are using across the country to gain dramatic reductions in their property tax  
12 bills at the expense of homeowners and other taxpayers; and

13 WHEREAS, a carefully-orchestrated wave of hundreds of lawsuits in Wisconsin is forcing  
14 assessors to slash the market value of thriving national retail stores, shifting their tax burden to local  
15 mom and pop shops and homeowners; and

16 WHEREAS, Walgreens and CVS stores in Wisconsin have argued in communities across the  
17 state that the assessed value of their property for property tax purposes should be less than half of  
18 their actual sale prices on the open market; and

19 WHEREAS, in many cases the courts have sided with Walgreens and CVS, requiring  
20 communities to refund tax revenue back to the stores; and

21 WHEREAS, there are over 200 Walgreens stores located in Wisconsin; and.

22 WHEREAS, Target, Lowes, Meijer, Menards and other big box chains are using what is  
23 known as the "Dark Store Theory" to argue that the assessed value of a new store in a thriving  
24 location should be based on comparing their buildings to sales of vacant stores in abandoned  
25 locations for a different market segment; and

26 WHEREAS, the Indiana Legislature has on two occasions in the last two years  
27 overwhelmingly passed legislation prohibiting assessors from valuing new big box stores the same as  
28 nearby abandoned stores from a different market segment; and

29 WHEREAS, the Michigan State House overwhelmingly passed similar legislation in May of  
30 2016.


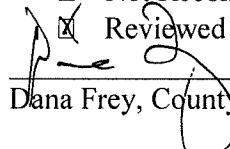
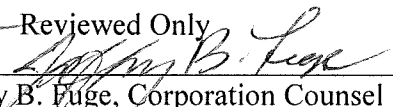
31 NOW, THEREFORE, BE IT RESOLVED that the Polk County Board of Supervisors does  
32 hereby urge the Governor and State Legislature to protect homeowners and main street businesses  
33 from having even more of the property tax burden shifted to them by passing legislation clarifying  
34 that:

- 35 1. Leases are appropriately factored into the valuation of leased properties; and

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2. When using the comparable sale method of valuation, assessors shall consider as comparable only those sales within the same market segment exhibiting a similar highest and best use rather than similarly sized but vacant properties in abandoned locations.

BE IT FURTHER RESOLVED that the County Clerk cause to be forwarded a certified copy of this resolution to the offices of Governor Scott Walker, State Senator Sheila Harsdorf, State Senator Janet Bewley, Assembly Representative Adam Jarchow, Assembly Representative Romaine Quinn and the Wisconsin Counties Association.

Funding Source/ Funding Amount:	Not Applicable
Date Reviewed as to Appropriations:	Not Applicable
Committee Recommendation as To Appropriation:	Not Applicable
Effective Date:	Upon passage
Dated Submitted To County Board	March 21, 2017
Submitted By: 	_____
Review By County Administrator: <input type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input checked="" type="checkbox"/> Reviewed Only  Dana Frey, County Administrator	Review By Corporation Counsel: <input checked="" type="checkbox"/> Approved as to Form <input type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input checked="" type="checkbox"/> Reviewed Only  Jeffrey B. Fuge, Corporation Counsel

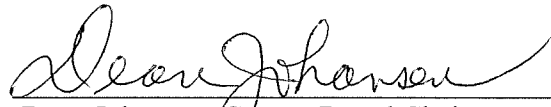
Acknowledgement of County Board Action

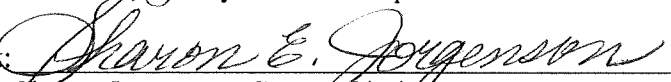
Mark As Appropriate:

At its regular business meeting on the 21<sup>st</sup> of March 2017, the Polk County Board of Supervisors considered and acted on the above resolution, Resolution No. ~~18~~-17: Resolution in Support of Efforts to Close Commercial Property Assessment Loopholes, as follows:

- Adopted by simple majority of the board of supervisors by a vote of 11 in favor and 2 against. *2 absent*
- Adopted by unanimous vote.
- Defeated by a vote of \_\_\_\_\_ in favor and \_\_\_\_\_ against.
- Defeated by voice vote.
- Action Deferred by Procedural Action, as follows: \_\_\_\_\_

SIGNED BY:

  
 \_\_\_\_\_  
 Dean Johansen, County Board Chairperson

Attest:   
 \_\_\_\_\_  
 Sharon Jorgenson, County Clerk

CERTIFIED COPY OF POLK COUNTY RESOLUTION

STATE OF WISCONSIN    )  
   ) SS  
COUNTY OF POLK        )

I, Sharon E. Jorgenson, County Clerk for Polk County, do hereby certify that the Attached hereto and incorporated herein is a true and correct copy of Resolution No. 18-17 adopted by the Polk County Board of Supervisors at its regular business meeting held on March 31, 2017.

  
Sharon E. Jorgenson, Polk County Clerk                      Date 3-21-17