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DUNN COUNTY, WISCONSIN

RESOLUTION NO. 35

Urging the Wisconsin Legislature to Eliminate Property Tax Loopholes Used by National Chain Stores

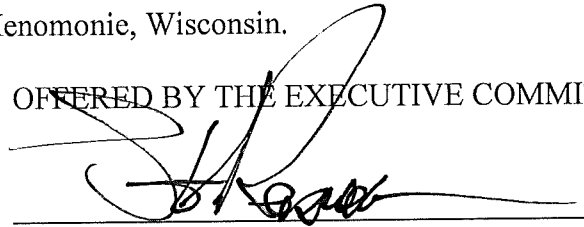
NOW, THEREFORE, BE IT RESOLVED by the Dunn County Board of Supervisors that this Board urges the Governor and Legislators to protect home owners and main street businesses from having more of the property tax burden shifted to them by passing legislation that allows for leases to be appropriately factored into the valuation of leased properties.

BE IT FURTHER RESOLVED that this Board urges the Governor and Legislators to enact legislation requiring assessors to 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 when using the comparable sale method of valuation.

BE IT FURTHER RESOLVED that the County Clerk is directed to forward a copy of this resolution to Governor Scott Walker, the Wisconsin Counties Association and Dunn County's Legislative Representatives with the request that they assist in this endeavor.

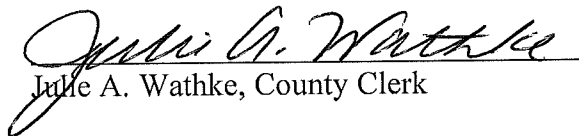
Offered this 17th day of May, 2017, at Menomonie, Wisconsin.

OFFERED BY THE EXECUTIVE COMMITTEE:

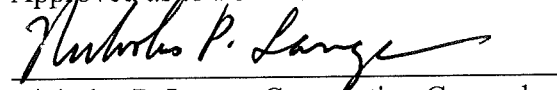

Steve Rasmussen, Chair

Adopted on: May 17, 2017

ATTEST:


Julie A. Wathke, County Clerk

Approved as to Form and Execution:


Nicholas P. Lange, Corporation Counsel

Budget Impact: Adoption of this Resolution will have no impact on the 2017 Budget.

Background Information: Homeowners in Wisconsin pay over 70% of the total statewide property tax levy. This disproportionate burden of property taxes on home owners will worsen unless legislators take action to close loopholes in property tax law that some national chains and big box retail establishments use to gain dramatic reductions in property taxes.

Lawsuits in Wisconsin are forcing assessors to reduce the market value of thriving national retail stores, shifting the tax burden to local businesses and home owners and some national chain stores in Wisconsin have argued in communities across the state that the assessed value of their property for property tax purposes should only be half of its actual value on the open market. Some big box chain stores are using what is known as the "Dark Store Theory" to argue that the assessed value of a new, thriving store should be based on comparing their buildings to nearby vacant or abandoned stores from a different market segment and in many cases, courts have

sided with the national chain stores, requiring communities to refund tax revenue back to the chain stores.

The Indiana State Legislature has on two occasions in the last two years, overwhelmingly passed bipartisan legislation prohibiting assessors from valuing new big box stores the same as nearby abandoned stores from a different market segment and the Michigan State House overwhelmingly passed similar legislation in May of 2016.