

1 **WASHINGTON COUNTY, WISCONSIN**

2
3 Date of enactment: 2/14/17
4 Date of publication: 2/23/17

5 **VOTE**

6 **2016 RESOLUTION 64**

7
8 **Advisory Resolution to Eliminate Property Tax Loopholes Used by**
9 **National Chain Stores**

10
11 **WHEREAS**, home owners in Wisconsin pay over 70% of the total statewide property tax
12 levy; and

13
14 **WHEREAS**, the disproportionate burden of property taxes on home owners will worsen
15 unless legislators take action to close loopholes in property tax law that some national chains and
16 big box retail establishments use to gain dramatic reductions in property taxes; and

17
18 **WHEREAS**, lawsuits in Wisconsin are forcing assessors to reduce the market value of
19 thriving national retail stores, shifting the tax burden to local businesses and home owners; and

20
21 **WHEREAS**, some national chain stores in Wisconsin have argued in communities across
22 the state that the assessed value of their property for property tax purposes should only be half of
23 its actual value on the open market; and

24
25 **WHEREAS**, some big box chain stores are using what is known as the "Dark Store
26 Theory" to argue that the assessed value of a new, thriving store should be based on comparing
27 their buildings to nearby vacant or abandoned stores from a different market segment and in
28 many cases, courts have sided with the national chain stores, requiring communities to refund tax
29 revenue back to the chain stores; and

30
31 **WHEREAS**, the Indiana State Legislature has on two occasions in the last two years,
32 overwhelmingly passed bipartisan legislation prohibiting assessors from valuing new big box
33 stores the same as nearby abandoned stores from a different market segment; and

34
35 **WHEREAS**, Michigan State House overwhelmingly passed similar legislation in May of
36 2016;

37
38 **NOW, THEREFORE, BE IT RESOLVED** by the Washington County Board of
39 Supervisors that this Board urges the Governor and Legislators to protect home owners and main
40 street businesses from having more of the property tax burden shifted to them by passing legislation
41 that allows for leases to be appropriately factored into the valuation of leased properties.

42
43 **BE IT FURTHER RESOLVED** that this Board urges the Governor and Legislators to enact
44 legislation requiring assessors to consider as comparable only those sales within the same market
45 segment exhibiting a similar highest and best use rather than similarly sized, but vacant properties in
46 abandoned locations when using the comparable sale method of valuation.

47
48 **BE IT FURTHER RESOLVED** that the County Clerk is directed to forward a copy of
49 this resolution to Governor Scott Walker, the Wisconsin Counties Association and Washington
50 County's Legislative Representatives with the request that they assist in this endeavor.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20

VOTE REQUIREMENT FOR PASSAGE: Majority

RESOLUTION SUMMARY: Advisory Resolution Requesting the Governor and Legislators to enact legislation to close property tax loopholes used by national chain stores.

APPROVED: Introduced by Supervisor Christopher D. Bossert,
(signed by Bradley S. Stern) as filed with the County Clerk.
Bradley S. Stern
County Attorney (signed by Christopher D. Bossert)
Dated 2/16/17 Christopher D. Bossert, Supervisor
District 3

Considered 2/14/17

Adopted 2/14/17

Ayes 20 Noes 3 Absent 3

Voice Vote _____

(No fiscal impact at this time.)