WASHINGTON COUNTY, WISCONSIN

2 Date of enactment: 6/13/18 3 Date of publication: 4 5 2018 RESOLUTION 18 6 Support for Legislation to Close Property Tax Loopholes 8 **Used by National Chain Stores** 9 10 WHEREAS, home owners in Wisconsin pay over 70% of the total statewide property tax 11 levy; and 12 13 WHEREAS, the disproportionate burden of property taxes on home owners will worsen 14 unless legislators take action to close loopholes in property tax law that some national chains and 15 big box retail establishments use to gain dramatic reductions in property taxes; and 16 17 WHEREAS, lawsuits in Wisconsin have forced assessors to reduce the market value of 18 thriving national retail stores, shifting the tax burden to local businesses and home owners; and 19 20 WHEREAS, some national chain stores in Wisconsin have argued in communities across 21 the state that the assessed value of their property for property tax purposes should only be half of 22 its actual value on the open market; and 23 24 WHEREAS, some big box chain stores are using what is known as the "Dark Store 25 Theory" to argue that the assessed value of a new, thriving store should be based on comparing 26 their buildings to nearby vacant or abandoned stores from a different market segment and in many 27 cases, courts have sided with the national chain stores, requiring communities to refund tax 28 revenue back to the chain stores; and 29 30 WHEREAS, the Indiana State Legislature has on two occasions in the last three years, 31 overwhelmingly passed bipartisan legislation prohibiting assessors from valuing new big box 32 stores the same as nearby abandoned stores from a different market segment; and 33 34 WHEREAS, Michigan State House overwhelmingly passed similar legislation in May of 35 2016; 36 37 NOW, THEREFORE, BE IT RESOLVED by the Washington County Board of Supervisors 38 that this Board urges the Governor and Legislators to protect home owners and main street businesses 39 from having more of the property tax burden shifted to them by passing legislation that allows for 40 leases to be appropriately factored into the valuation of leased properties. 41 42 BE IT FURTHER RESOLVED that this Board urges the Governor and Legislators to enact 43 legislation requiring assessors to consider as comparable only those sales within the same market 44 segment exhibiting a similar highest and best use rather than similarly sized, but vacant properties in 45 abandoned locations when using the comparable sale method of valuation. 46 47

1 2 3 4	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 Washington County's Legislative Representatives with the request that they assist in this endeavor.	
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7	VOTE REQUIREMENT FOR	PASSAGE: Majority
8 9 10 11	RESOLUTION SUMMARY: used by national chain stores.	Resolution supporting legislation to close property tax loopholes
12	APPROVED:	Introduced by members of the EXECUTIVE
13	(signed by Bradley S. Stern) COMMITTEE and SUPERVISOR	
14	Bradley S. Stern	CHRISTOPHER BOSSERT
15	County Attorney	as filed with the County Clerk.
16	Dated 6/13/18	
17		(signed by Donald A. Kriefall)
18	Considered 6/13/18	Donald A. Kriefall, Chairperson
19	Adopted 6/13/18	
20	Ayes 23 Noes 1 Absent 2	
21	Voice Vote	
22 23 24	(We are unable to determine t assessments are unpredictable.)	the direct fiscal impact to the County since requested changes to

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