WASHINGTN COUNTY, WISCONSIN

Date of enactment: \\
Date of publication: \\

2016 RESOLUTION 64

Advisory Resolution to Eliminate Property Tax Loopholes Used by
National Chain Stores

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

WHEREAS, the 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; and

WHEREAS, 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

WHEREAS, 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; and

WHEREAS, 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; and

WHEREAS, 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

WHEREAS, Michigan State House overwhelmingly passed similar legislation in May of
2016;

NOW, THEREFORE, BE IT RESOLVED by the Washington 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 Washington
County's Legislative Representatives with the request that they assist in this endeavor.
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: 

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Bradley S. Stern

County Attorney

Dated________________________

Christopher D. Bossert, Supervisor

District 3

Considered________________________

Adopted________________________

Ayes_____ Noes_____ Absent_____

Voice Vote________________________

(No fiscal impact at this time.)