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Dark Store Letter to the Editor

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The recent editorial comments of the Janesville Gazette regarding the Dark Store theory of property tax valuation are aiming criticism in the wrong direction. The Dark Store controversy is a state tax policy problem, not a problem of any individual assessor. Dozens of cities, towns and villages throughout Wisconsin have reported that attorneys are claiming vacant “dark” stores are comparable properties for purposes of valuing commercial and industrial properties. This tax reduction strategy did not first appear in Janesville; it did not even originate in Wisconsin. Michigan and Indiana were dealing with the problem before the Badger state. State Legislation put an end to it in Indiana and an appeals court decision just this year finally stopped it in Michigan. Now Wisconsin is grappling with the problem. It’s also been reported recently in Minnesota and North Dakota.

Bipartisan legislation, overwhelming citizen support for a solution in 23 local referendums and dozens of resolutions passed by elected local leaders are a testament to both the statewide nature of this problem as well as the clear consensus of the need for a fair solution. This isn’t something that originated in the Janesville assessor’s office, it is a creative interpretation of a state tax law loophole that needs to be closed. That solution is included in Governor Evers’ state budget proposal and will soon be introduced as separate legislation. Either way, the League believes it should become law.