





RESOLUTION NO. 96-16

**RESOLUTION SUPPORTING THE ELIMINATION OF  
PROPERTY TAX LOOPHOLES USED BY NATIONAL CHAIN STORES**

**WHEREAS**, homeowners in Wisconsin pay more than 70 percent of the total statewide property tax levy,  
and

**WHEREAS**, the disproportionate burden of property taxes on homeowners 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 homeowners, 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 stores are using what is known as the “Dark Store Theory” to argue that the assessed value of their new, thriving stores should be based on comparing their buildings to nearby vacant or abandoned stores from a different market segment, and

**WHEREAS**, in many cases, courts have sided with the national chain stores, requiring communities to refund tax revenue back to the chain stores, and

**WHEREAS**, on two occasions in the last two years, the Indiana Legislature has 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**, the Michigan House overwhelmingly passed similar legislation in May 2016.

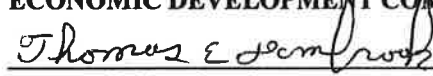
**NOW, THEREFORE, BE IT RESOLVED** by the Fond du Lac County Board of Supervisors that this Board urges the governor and legislators to protect homeowners and main street businesses from having more of the property tax burden shifted to them by passing legislation that allows for leases to be appropriately 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.

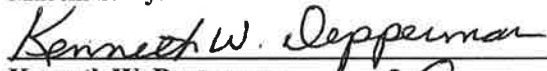
**BE IT FURTHER RESOLVED** that the county clerk is directed to forward a copy of this resolution to Governor Scott Walker, the Wisconsin Counties Association and Fond du Lac County's legislative representatives with the request that they assist in this endeavor.

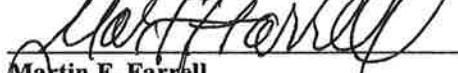
Dated March 21, 2017


**SUBMITTED BY:  
FINANCE, PERSONNEL AND  
ECONOMIC DEVELOPMENT COMMITTEE**

  
\_\_\_\_\_  
Thomas E. Dornbrook

  
\_\_\_\_\_  
Martin S. Ryan

  
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Kenneth W. Depperman

  
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Martin F. Farrell


  
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Judy Goldsmith

**FISCAL NOTE:** This resolution does not require an appropriation from the county general fund.

**APPROVED BY:**

  
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Allen J. Buechel  
COUNTY EXECUTIVE

**APPROVED BY:**

  
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Meggin E. McNamara  
CORPORATION COUNSEL