

1 Polk County Board of Supervisors

2 Resolution No. 18-17

3 Resolution in Support of Efforts to Close Commercial Property Assessment Loopholes

4 TO THE HONORABLE SUPERVISORS OF THE COUNTY BOARD OF THE COUNTY OF
5 POLK:

6 Ladies and Gentlemen:

7 WHEREAS, homeowners in Wisconsin already pay 70% of the total statewide property tax
8 levy; and

9 WHEREAS, the disproportionate burden is about to get much worse unless the Legislature
10 addresses tax avoidance strategies that national chains like Walgreens, and big box establishments
11 like Target and Lowe's are using across the country to gain dramatic reductions in their property tax
12 bills at the expense of homeowners and other taxpayers; and

13 WHEREAS, a carefully-orchestrated wave of hundreds of lawsuits in Wisconsin is forcing
14 assessors to slash the market value of thriving national retail stores, shifting their tax burden to local
15 mom and pop shops and homeowners; and

16 WHEREAS, Walgreens and CVS stores in Wisconsin have argued in communities across the
17 state that the assessed value of their property for property tax purposes should be less than half of
18 their actual sale prices on the open market; and

19 WHEREAS, in many cases the courts have sided with Walgreens and CVS, requiring
20 communities to refund tax revenue back to the stores; and

21 WHEREAS, there are over 200 Walgreens stores located in Wisconsin; and.

22 WHEREAS, Target, Lowes, Meijer, Menards and other big box chains are using what is
23 known as the "Dark Store Theory" to argue that the assessed value of a new store in a thriving
24 location should be based on comparing their buildings to sales of vacant stores in abandoned
25 locations for a different market segment; and

26 WHEREAS, the Indiana Legislature has on two occasions in the last two years
27 overwhelmingly passed legislation prohibiting assessors from valuing new big box stores the same as
28 nearby abandoned stores from a different market segment; and

29 WHEREAS, the Michigan State House overwhelmingly passed similar legislation in May of
30 2016.

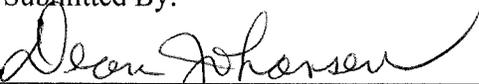
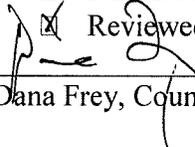
31 NOW, THEREFORE, BE IT RESOLVED that the Polk County Board of Supervisors does
32 hereby urge the Governor and State Legislature to protect homeowners and main street businesses
33 from having even more of the property tax burden shifted to them by passing legislation clarifying
34 that:

- 35 1. Leases are appropriately factored into the valuation of leased properties; and

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2. When using the comparable sale method of valuation, assessors shall 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.

BE IT FURTHER RESOLVED that the County Clerk cause to be forwarded a certified copy of this resolution to the offices of Governor Scott Walker, State Senator Sheila Harsdorf, State Senator Janet Bewley, Assembly Representative Adam Jarchow, Assembly Representative Romaine Quinn and the Wisconsin Counties Association.

Funding Source/ Funding Amount:	Not Applicable
Date Reviewed as to Appropriations:	Not Applicable
Committee Recommendation as To Appropriation:	Not Applicable
Effective Date:	Upon passage
Dated Submitted To County Board	March 21, 2017
Submitted By: 	_____
Review By County Administrator: <input type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input checked="" type="checkbox"/> Reviewed Only  Dana Frey, County Administrator	Review By Corporation Counsel: <input checked="" type="checkbox"/> Approved as to Form <input type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input checked="" type="checkbox"/> Reviewed Only  Jeffrey B. Fuge, Corporation Counsel

Acknowledgement of County Board Action

Mark As Appropriate:

At its regular business meeting on the 21st of March 2017, the Polk County Board of Supervisors considered and acted on the above resolution, Resolution No. ~~18~~-17: Resolution in Support of Efforts to Close Commercial Property Assessment Loopholes, as follows:

- Adopted by simple majority of the board of supervisors by a vote of 11 in favor and 2 against. *3 absent*
- Adopted by unanimous vote.
- Defeated by a vote of _____ in favor and _____ against.
- Defeated by voice vote.
- Action Deferred by Procedural Action, as follows: _____

SIGNED BY:



 Dean Johansen, County Board Chairperson

Attest: 

 Sharon Jorgenson, County Clerk

