

# NOTICE OF REFERENDUM

DANE COUNTY

NOVEMBER 6, 2018

NOTICE IS HEREBY GIVEN, that at an election to be held in the several towns, villages, cities, wards and election districts of the County of Dane, Tuesday, November 6, 2018, the following proposed Resolution of the County Board will be submitted to a vote of the people:

## 2018 RES-091 REFERENDUM ON DARK STORE TAX LOOPHOLES

The Dark Store theory used by several large retailers, argues that the assessed value of a new store in a thriving location should be based on comparing their buildings to sales of vacant stores in abandoned locations from a different market segment which dramatically reduces their property tax bills at the expense of homeowners and other taxpayers. Each time a big box retailer gets a Dark Store tax break, homeowners, small businesses and other property owners have to pick up a greater share of the property tax levy.

Over the past several months, municipal, county, city, and town officials have been in contact with state legislators testifying against the Dark Store tax loophole in order to avoid a property tax burden shifting to other tax pay entities such as residential homeowners and other business and/or cuts in essential services provided by an affected municipality. Unless the Dark Store loopholes are closed, residents will realize the impact when they receive their property tax bills.

A county-wide referendum on the issue of Dark Stores would provide guidance to the state legislature as to the will of the residents of Dane County on this issue.

NOW, THEREFORE, BE IT RESOLVED that the Dane County Board of Supervisors places the following advisory referendum on the ballot for the November 2018 election:

“Should the state legislature protect residential property taxpayers by preventing commercial and manufacturing property owners from using tax loopholes to shift the tax burden to homeowners?”

BE IT FINALLY RESOLVED that the Dane County Clerk shall take all necessary steps to implement this resolution.

The question will appear on the ballot as follows:

**“Should the state legislature protect residential property taxpayers by preventing commercial and manufacturing property owners from using tax loopholes to shift the burden to homeowners?”**

## **EXPLANATION**

A “yes” vote on this question means that the Wisconsin Legislature should act on legislation to prevent commercial and manufacturing property owners from using the “dark store” loophole to shift the property tax burden to homeowners.

A “no” vote on this question means that the Wisconsin Legislature should not enact legislation to prevent commercial and manufacturing property owners from using the “dark store” loophole to shift the property tax burden to homeowners.

Done in the City of Madison,  
this 21<sup>st</sup> day of September, 2018.

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Scott McDonell  
Dane County Clerk