

NOTICE OF REFERENDUM KENOSHA COUNTY NOVEMBER 6, 2018

NOTICE IS HEREBY GIVEN, that at an election to be held in a town, village, or city in the County of Kenosha), November 6, 2018 the following proposed Resolution of the County Board, will be submitted to a vote of the people:

WHEREAS, the Kenosha County Board of Supervisors has previously passed a Resolution 17-30, on August, 2017, calling on the Wisconsin State Legislature and Governor to support legislation proposed to address the Dark Store loopholes; and

WHEREAS, this was done in recognition of the fact that national chain stores are utilizing arguments that assessed values of new stores should be based on comparisons to sales of vacant stores in abandoned locations which, when accepted by courts, have resulted in significant reductions in assessed values, often requiring municipalities to refund tax revenue back to the stores; and

WHEREAS, these reductions in assessed values have resulted in a shifting of the tax burden to local business and homeowners; and

WHEREAS, passage of the resolution was further done in an effort to protect homeowners and local businesses from having even more of the property tax burden shifted to them; and

WHEREAS, Wisconsin State Statute 59.52(25) allows for a county board to conduct a county-wide referendum for advisory purposes; and

WHEREAS, such a county-wide referendum on the issue of Dark Stores would provide guidance to the state legislature as to the will of the Kenosha County electorate on this issue; and

NOW, THEREFORE BE IT RESOLVED, that the Kenosha County Board of Supervisors does resolve to conduct a county-wide advisory referendum, to be held with the November 2018 general election, to advise the State of Wisconsin as to the level of support within the Kenosha County population for addressing the Dark Store loopholes; and

BE IT FURTHER RESOLVED that said advisory referendum read as follows:

Should the state legislature enact proposed legislation that closes the Dark Store loopholes, which currently allow commercial retail properties to significantly reduce the assessed valuation and property tax of such properties, resulting in a substantial shift in taxes levied against other tax paying entities, such as residential home owners, and/or cuts in essential services provide by an affected municipality?

BE IT FURTHER RESOLVED that the Corporation Counsel's Office shall fulfill its statutory obligations with respect to drafting an explanation of the above referendum question and that the Clerk be directed to place said question and explanation on the November 6, 2018 ballot.

The question will appear on the ballot as follows:

"Should the state legislature enact proposed legislation that closes the Dark Store loophole, which currently allows commercial retail properties to significantly reduce the assessed valuation and property tax of such properties, resulting in a substantial shift in taxes levied against other tax paying entities, such as residential home owners, and/or cuts in essential services provided by an affected municipality?"

EXPLANATION

The Wisconsin Supreme Court has issued decisions which have permitted commercial retail properties to successfully challenge their assessed valuation and property taxes by comparing their properties to vacant ("Dark") stores in abandoned locations, resulting in a greatly reduced tax bill. This has sometimes resulted in municipalities having to refund previously paid property taxes, resulting in a loss of available revenue which has required either increased taxes on other properties or cuts in services. The argument made by the retail properties is that the value of the business should not be imputed to the property. The Wisconsin State Legislature has considered, but not approved, proposals to close the "Dark Store loophole," by addressing these decisions.

A YES vote means that the Kenosha County Board of Supervisors should advise the Wisconsin State Legislature to enact legislation to address those decisions and close the "Dark Store loophole."

A NO vote means that the Kenosha County Board of Supervisors should not advise the Wisconsin State Legislature to enact legislation to address those decisions and close the "Dark Store loophole."

Done in the County of Kenosha, on November 6, 2018.
Mary T. Kubicki – County Clerk