NOTICE OF REFERENDUM
Manitowoc County
November 6, 2018

NOTICE IS HEREBY GIVEN, that at an election to be held in the County of Manitowoc, on November 6, 2018, the following proposed Resolution of the County Board, will be submitted to a vote of the people:

WHEREAS, each time a big box retailer receives a "Dark Store" tax break homeowners, small businesses, and other property owners have to bear a greater share of the property tax levy; and

WHEREAS, over the past several months, municipal, county, city, and town officials have been in contact with state legislators expressing their opposition to the "Dark Store" tax loophole with little success; and

WHEREAS, unless the "Dark Store" loophole is closed, the property tax burden will shift to residential homeowners and small businesses or essential service may be reduced;

WHEREAS, the Manitowoc County Board of Supervisors desires to have a county-wide advisory referendum to provide guidance to the state legislature as to the will of the Manitowoc County electorate on the issue of the "Dark Store" loophole;

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of Manitowoc County, Wisconsin hereby directs the County Clerk to place the following advisory referendum question on the November 6, 2018 ballot:

Should the state legislature enact legislation that closes the Dark Store loophole that currently allows commercial retail properties to significantly reduce the assessed value of their property and thus their property tax, which results in a shift to taxes levied against residential home owners and small businesses.

a. Yes
b. No

The question will appear on the ballot as follows:

"Should the state legislature enact legislation that closes the Dark Store loophole that currently allows commercial retail properties to significantly reduce the assessed value of their property and thus their property tax, which results in a shift to taxes levied against residential home owners and small businesses."

EXPLANATION

A "yes" vote indicates that you believe that the State Legislature should change the law to fix the "Dark Store" loophole. The "Dark Store" loophole allows big box retailers to reduce their property taxes by assessing their property as if it was a vacant or "dark" store, thus resulting in a lower tax assessment.

A "no" vote means that you do not believe that the State Legislature should make any changes to the law regarding how the value of commercial properties are assessed.

Done in the City of Manitowoc, Wisconsin on August 28, 2018.

Lois Kiel
Manitowoc County Clerk