



November 29, 2017

Dear Outagamie County Legislators:

On behalf of the small business and residential property taxpayers in our respective communities, we write to express our surprise and frustration that the Wisconsin State Legislature adjourned without acting on Senate Bill 292, also known as the "Dark Stores" bill. As you are aware, this legislation is a major priority for local elected leaders, due to the significant tax shift from out-of-state, big-box retail stores to local property owners.

We thank Senate Majority Leader Roger Roth and Representative Robert Brooks for co-sponsoring SB 292, which would codify provisions in the Revenue Department's *Wisconsin Property Assessment Manual*, as well as Wisconsin case law, thereby maintaining status quo and preventing the continuation of an unpopular tax shift onto the backs of hard-working Wisconsinites.

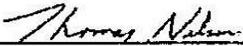
We also appreciate the support of Senator Robert Cowles and Luther Olsen as well as Representatives Mike Rohrkaste, Amanda Stuck, Dave Murphy, Gary Tauchen and Kevin Petersen. We encourage Senator Frank Lasee, Assembly Majority Leader Jim Steineke, Representative Ron Tusler and Representative Andre Jacque to join their colleagues in supporting this common-sense bill.

In Outagamie County alone, dark stores lawsuits will impact local municipal budgets in excess of \$247,000 in 2018. While several municipalities have filed appeals, fighting well-resourced big-box stores is prohibitively expensive and the additional costs further stress limited budgets, putting our cities, town and villages in an untenable position. On top of that, small business and residential property owners have no protection against absorbing what will likely amount to a multi-million dollar tax shift.

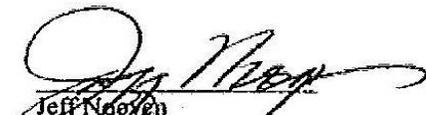
Big-box retail stores represent five percent of Outagamie County's equalized valuation of \$14 billion. A 50 percent reduction in their value would equate to a tax shift of nearly \$1.7 million. While the residential sector currently pays about 69% of the county's tax levy, this change would increase that to 71% or over \$1.4 million.

A cynic might suggest that special interests are blocking this bill. We're concerned that some in our legislature are working more on behalf of those who write campaign checks than ordinary citizens, who write property-tax checks. We're hopeful that when it reconvenes in 2018, the legislature will pass SB292 and prove the cynics wrong.

Sincerely,

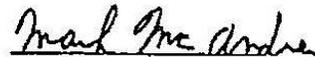

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