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For Immediate Release  
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**SAMPLE RELEASE: PLEASE USE AS A GUIDE TO WRITE YOUR RELEASE**

**Smith County Supervisor John Doe Participates in “Dark Store Day” to Draw Attention to Harmful Legislation to Taxpayers**

To draw attention to a loophole utilized by big-box commercial retailers to significantly reduce their property tax assessments, local government officials have designated December 11, 2017 as “Dark Store Day.”

Smith County Supervisor John Doe and other local officials statewide are calling on state legislators to stop this tax shift to other taxpayers, mainly homeowners, by scheduling a vote in January on Senate Bill 291, which reverses the *Walgreens* decision and Senate Bill 292, which closes the dark store loophole.

“As county officials, we are calling on our state legislators to act today to stop this tax shift,” said Smith County Supervisor Doe. “We are requesting they schedule a vote in January on Senate Bill 291, which reverses the *Walgreens* decision and Senate Bill 292, which closes the dark store loophole. It’s the right thing to do for the taxpayers of this state.”

SB 291 closes a gap in Wisconsin’s property assessment laws that allow single tenant commercial properties, like Walgreens and CVS, to argue that the value of their property is not what it appears to be. As a result of a 2008 Supreme Court ruling, chain drug stores have been paying taxes on their properties in Wisconsin at half their actual fair market selling price; a discount unavailable to residential and owner-occupied commercial properties.

SB 292 nullifies a related but different tax avoidance tactic. National big box retail chains and other commercial property owners are challenging their assessed values using the “Dark Store Strategy” to argue that their thriving businesses must be assessed for tax purposes as though they were a vacant, boarded up property.

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The Indiana legislature and Michigan courts have recently invalidated the dark store theory in those states. SB 292 makes it clear that the Dark Store loophole is closed in Wisconsin.

“This is an incredibly unfair tax shift; one that will fall more heavily on homeowners. The potential property tax increase for other taxpayers in Smith County if the dark store strategy and *Walgreens* decision is fully implemented is [REDACTED] %, said Doe. (NOTE: *This is assuming 50% value reduction of commercial properties in your community at risk of reduction by use of tax avoidance strategies legitimized by the dark store approach and Walgreens decision.*). “We need to start out 2018 on the right foot and get these bills voted on and passed.”

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