**Fiscal Facts: Voters oppose “dark store” assessment practices**

Wisconsin has two types of referenda: binding and non-binding. In a binding referendum, the votes actually determine policy, such as whether taxes will be raised or money will be borrowed. In a non-binding referendum, voters express their preferences, but the outcome is advisory.

In November, voters in 17 counties and six municipalities approved referenda calling on the state to eliminate “dark store” property tax assessment practices.

“Dark store” assessments refer to the legal challenges by some large retailers and other businesses that the value of a store should be based at least partly on its market value when empty, rather than either the value of comparable occupied properties, the cost of building the property minus any depreciation, or the income the property would generate through rents or other means. In many cases, when retailers’ assessments are lowered, other property owners – including homeowners and other businesses – end up paying a larger share of local property taxes.

It is uncertain whether the results will alter current practices. Gov.-elect Tony Evers (D) has indicated he opposes “dark store” assessments, while legislative leaders (R) have so far resisted efforts to change the law.

*This information is a service of the Wisconsin Policy Forum, the state’s leading resource for nonpartisan state and local government research and civic education. Learn more at wispolicyforum.org.*