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Harry and Rose Samson Family Jewish Community Center, Inc. v. City of Mequon

Court of Appeals of Wisconsin - July 31, 2014 - Slip Copy - 2014 WL 3744290

Jewish Community Center argued that its facility qualified as tax exempt under WIS. STAT. § 70.11(4) because the property was used for benevolent purposes within the meaning of the statute.

JCC advanced two alternative benevolent purpose theories. First, it argued for an aggregate analysis approach that looked at all of JCC's properties and their uses in Wisconsin. Second, JCC contended that, even if the facility was considered individually, all of the activities at the facility have a benevolent purpose.

The Court of Appeals rejected both arguments, finding that that, 1) JCC had failed to identify any authority supporting its aggregate-use analysis, and 2) JCC had failed to meet its burden of establishing with clarity that the activities at the facility have a benevolent purpose under the statute or under cases interpreting and applying the statute.