

Bond Case Briefs

Municipal Finance Law Since 1971

TAX - WISCONSIN

Thoma v. Village of Slinger

Supreme Court of Wisconsin - May 10, 2018 - N.W.2d - 2018 WL 2170153 - 2018 WI 45

Landowner petitioned for writ of certiorari to challenge board of review's tax assessment of developer's property, which had been re-classified from agricultural to residential.

The Circuit Court affirmed. Landowner appealed, and the Court of Appeals affirmed. Landowner petitioned for certiorari review, which was granted. While appeal was pending, landowner filed motion to vacate based on alleged faulty testimony, which the Circuit Court denied. Landowner filed petition to bypass the Court of Appeals. The Supreme Court granted the petition and consolidated the cases.

The Supreme Court of Wisconsin held that:

- Use of property only to maintain ground cover was not an agricultural use, and
- Assessor's improper reasoning for re-classification of property, which was based on injunction prohibiting agricultural use of the property, did not warrant relief from judgment.

Use of property to maintain ground cover was not an "agricultural use" required for agricultural tax classification, even if village assessor incorrectly believed when re-classifying property from agricultural to residential that injunction which prohibited agricultural uses required selection of residential classification for the property.

Assessor's re-classification of landowner's property from agricultural to residential based on improper reasoning that injunction prohibited agricultural use of the property did not warrant relief from judgment based on any other reason justifying relief, as landowner, who admittedly only used property for ground cover maintained by regular mowing, did not present any evidence before board of review to support a finding of agricultural use as defined by tax law.