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Saint John's Communities, Inc. v. City of Milwaukee

Supreme Court of Wisconsin - November 22, 2022 - N.W.2d - 2022 WL 17099914 - 2022 WI 69

Taxpayer, which was a nonprofit entity and a benevolent association, brought action against city under statute providing for recovery of unlawful taxes, arising from city's property-tax assessment on land containing a new high-rise tower.

The Circuit Court denied city's motion to dismiss for failure to state a claim and entered summary judgment for taxpayer. City appealed. The Court of Appeals reversed and remanded with direction to grant the city's motion to dismiss. Taxpayer petitioned for review, which was granted.

The Supreme Court held that statute providing for a taxpayer aggrieved by "the levy and collection of an unlawful tax" on property to file a claim against taxation district to recover the unlawful tax requires the taxpayer to pay the challenged tax prior to filing such claim.

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