

League of Wisconsin Municipalities: Supreme Court agrees vacant city lot is not agricultural for tax purposes

Posted on Tuesday, Apr 12, 2022

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In a case representing an important victory for local governments and their taxpayers, the Wisconsin Supreme Court upheld the Kenosha City Assessor's determination that a vacant city lot the owner intended to develop into residential homes should be assessed as residential rather than agricultural use for property tax purposes. *Nudo Holdings, LLC v. Board of Review for the City of Kenosha*

The property at issue in *Nudo* was mostly raw and covered in underbrush, but also included several walnut and pine trees. The landowner challenged the classification of the property as residential, arguing it should be classified as agricultural instead because he collected walnuts intermittently. Agricultural use qualifies for a much lower assessed valuation. The board of review sustained the assessor's classification as residential, which the circuit court and the court of appeals affirmed. The Wisconsin Supreme Court affirmed the lower court and board of review decisions.

Statement of Jerry Deschane, Executive Director, League of Wisconsin Municipalities, regarding the court's decision: "Today, the Wisconsin Supreme Court upheld a commonsense interpretation of the agricultural use law that the Legislature enacted decades ago. The purpose of the law was to provide a property tax break for farmers, not developers. The Court's decision makes clear that agricultural classification and the tax break that goes along with it is only proper if the land is chiefly given over to agricultural use."

An amicus curiae brief in support of the City of Kenosha was filed on behalf of the League of Wisconsin Municipalities, Wisconsin Towns Association and Wisconsin

Association of Assessing Officers by Julie M. Gay.

Read the Supreme Court's decision here: <https://www.wicourts.gov/sc/-opinion/DisplayDocument.pdf?content=pdf&seqNo=508936>