

**STATE OF WISCONSIN  
SUPREME COURT  
Appeal No. 2017AP516**

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**State of Wisconsin ex rel. The Peter Ogden Family Trust of  
2008 and The Therese A. Mahoney-Ogden Family Trust of 2008,**  
Petitioners-Appellants,

v.

**Board of Review for the Town of Delafield,**  
Respondent-Respondent-Petitioner.

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Appeal From a Final Judgment of the Circuit Court of Waukesha County, the Honorable  
Kathryn W. Foster, Presiding  
Case No. 16-CV-1707  
Reversed and Remanded with Directions – Court of Appeals, District II

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***AMICUS CURIAE* BRIEF OF THE WISCONSIN REALTORS® ASSOCIATION,  
WISCONSIN BUILDERS ASSOCIATION AND NAIOP-WI**

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## OVERVIEW

In 1995, Wisconsin enacted the use value law to preserve agricultural land and keep more land in agricultural production. *See* 1995 Wis. Act 27. The use value law was adopted in response to the fact that Wisconsin property taxes were high relative to economic revenue generated through agricultural activities, which resulted in property owners changing the use of the land and taking it out of agricultural production. “Use Value Assessment of Farmland,” Wisconsin Farm Bureau Federation, <https://wfbf.com/governmentrelations/issue-backgrounders/use-value-assessment-of-farmland/> (last visited September 19, 2018). Through lower property tax assessments, use value was intended to provide an incentive to maintain the agricultural use of property.

However, since the use value law was enacted, some have argued that only *real* farmers should be eligible for the assessment. *See* Douglas Hoffer, “Ending Agricultural Use Assessment Abuse,” Marquette University Law School Faculty Blog (February 4, 2013). Such critics assert that the law was intended to help farmers, not developers. *Id.* They maintain the law is somehow flawed or contains a loophole because developers and other non-farmers are eligible for use value as long as the

land is used for agricultural purposes, even if the land will soon be developed. “State Audit Finds Some Abuse of Use-Value Assessment Law,” Wisconsin Ag Connection (July 9, 2010). “[T]he agricultural use value program has a loophole that is being abused by wealthy developers to shift their property taxes onto homeowners.” *Id.* (quoting then Senate Majority Leader Russ Decker).

Contrary to these claims, the use value law requires land to be classified as agricultural if it is primarily used for agricultural purposes, regardless of who owns the property or its potential future uses. *See Fee v. Board of Review*, 2003 WI App 17, ¶ 12, 259 Wis. 2d 868, 657 N.W.2d 112; Wis. Stat. § 70.32(2)(c)1g. Nevertheless, some local governments continue to apply the law incorrectly considering, among other things, zoning, size of lots, and the income generated from the agricultural activities to determine whether to classify the land as agricultural.

This case presents this Court with an opportunity to clarify whether a property owner must demonstrate that the agricultural use of the land generates income or has a business purpose in order to qualify for a use value property tax assessment under the use value law.



## LAW AND ARGUMENT

This case involves the interpretation of the use value law, outlined in Wis. Stat. § 70.32. The interpretation and application of a state statute is a question of law that this Court reviews *de novo*. See *State v. Harrison*, 2015 WI 5, ¶37, 360 Wis. 2d 246, 858 N.W.2d 372. In doing so, courts are to “assume that the legislature’s intent is expressed in the statutory language.” *State ex rel. Kalal v. Circuit Court*, 2004 WI 58, ¶44, 271 Wis. 2d 633, 681 N.W.2d 110. If the language is clear, the statute must be applied as it is written. *Id.* at ¶45. Moreover, a property tax assessment prepared in conflict with the statutes “is an error of law and correctable by the courts on certiorari.” *State ex. rel. Boostrom v. Board of Review of Town of Linn*, 42 Wis. 2d 149, 156, 166 N.W.2d 184 (1969).

### I. AGRICULTURAL USE IS THE KEY FACTOR IN DETERMINING THE ELIGIBILITY FOR USE VALUE.

Like the assessment of other real estate, the assessment of agricultural land is governed by the Wisconsin Statutes. See Wis. Stat. § 70.32. Pursuant to the Wisconsin Statutes, assessors are required to classify properties “on the basis of use” into one of eight categories (including the category “other”). Wis. Stat. § 70.32(2)(a). The “agricultural” classification consists of “land, exclusive of buildings and improvements

and the land necessary for their location and convenience that is devoted primarily to agricultural use.” Wis. Stat. § 70.32(2)(c)1g (emphasis added). “Agricultural use” is “defined by the department of revenue by rule and includes the growing of short rotation woody crops, including poplars and willows, using agronomic practices.” *Id.* at 70.32(2)(c)1i (emphasis added). The Wisconsin Department of Revenue (DOR) rules define “agricultural use” as any activity that falls into one of four categories, including crop production, as defined in subsector 111 Crop Production, set forth in the North American Industry Classification System (NAICS), and the growing of Christmas trees. Wis. Admin. Code § Tax 18.05(1) (emphasis added).

The NAICS broadly defines “crop production” as an establishment “primarily engaged in growing crops, plants, vines, or trees and their seeds.” *See* NAICS subsector 111 Crop Production (emphasis added). Moreover, each industry group identified under the crop production subsector is defined to include “establishments primarily engaged in growing . . .” *See e.g.*, NAICS subsector 111150 Corn Farming (“establishments primarily engaged in growing corn”)(emphasis added); NAICS subsector 111160 Rice Farming (“establishments primarily

engaged in growing rice”)(emphasis added); NAICS subsector 1113 Fruit and Tree Nut Farming (“establishments primarily engaged in growing fruit and/or tree nut crops”)(emphasis added). Under this bright-line test, if the establishments are primarily engaged in growing any of the eligible crops on the property, the activity is considered “crop production” under the NAICS. *See* NAICS subsector 111 Crop Production.

If land is devoted primarily to an agricultural use, the assessor must classify the property as agricultural land. Wis. Admin. Code § Tax 18.06(1). More specifically, when put to an agricultural use “for the production season of the prior year, and not in a use that is incompatible with agricultural use on January 1 of the assessment year, the land qualifies for use value.” Wis. Admin. Code § Tax 18.05(4). Again, agricultural use, which includes crop production and the growing of Christmas trees, is dispositive as to whether the land qualifies for use value.

II. USE VALUE DOES NOT REQUIRE THE AGRICULTURAL USE OF LAND TO GENERATE INCOME OR HAVE A BUSINESS PURPOSE.

As identified by the court of appeals, the Petitioner suggests that the agricultural use of land must have a business purpose or income stream to qualify for use value. *See State ex rel. Peter Ogden Family Tr. Of 2008 v.*

*Bd. of Review for Town of Delafield*, 2018 WI App 26, ¶¶ 14-18, 381 Wis. 2d 161, 911 N.W.2d 263. During the Town of Delafield’s board of review hearing, the assessor, the board members, and the board’s legal counsel asked Ogden numerous questions about the business use of the property, including whether he filed a Schedule F with his taxes, what kind of revenue he hoped to generate from the agricultural activity, and whether any money was paid for the cutting of the hay. *See id.* at ¶¶ 14-15. In his testimony before the board of review, the assessor asserted:

*Well, if you are going to be in ag use, you’re going to be in business . . .*

*And when I looked at the documentation, I just did not get a good feeling. . . . [I]f somebody looked . . . at this . . . [,] they would question whether this tree farm was being done actually for agricultural reasons, to generate a profit for business, or was it being done to obtain a significant property tax savings . . .*

*[I]n summary, I am going to go back to ag use if for farmers. Ag use is for business. . . . If you want to get into it, . . . , then you need to show that you are going to actually be doing a business.*

*Id.* at ¶¶ 14, 17 (emphasis in original).

Wisconsin’s use value law, however, does not require a business purpose or income stream from the agricultural activity to qualify for use value. *See* Wis. Stat. § 70.32(2)1g; Wis. Admin. Code § Tax 18.06(1). The

use of the land is the only factor to be considered when deciding whether to classify the land as agricultural. *See* Wis. Admin. Code § Tax 18.06(1). According to the Wisconsin Property Tax Assessment Manual (“WPAM”) and the Wisconsin Department of Revenue, factors other than actual use or the land, such as the zoning, the size of the parcel, and the availability of sewer and water, are irrelevant in determining whether a property is eligible for use value. *See e.g.*, WPAM, p. 14-9 (Rev. 12/16)(stating that “[z]oning is not an adequate reason to deny the agricultural classification”); “Use-Value Assessment Common Questions,” Wisconsin Department of Revenue, <https://www.revenue.wi.gov/Pages/FAQS/slf-useassmt.aspx> (indicating that size of the parcel is irrelevant in determining whether the land is eligible for use value)(last visited September 20, 2018); *see also*, Wis. Stat. § 70.32(1) (indicating that the assessor must follow the WPAM in addition to complying with state statutes).

In *Thoma v. Village of Slinger*, 2018 WI 45, 381 Wis. 2d 311, 912 N.W.2d 56, the Wisconsin Supreme Court recently affirmed that the actual use of the land is the controlling factor in determining whether the land is eligible for use value. In upholding the tax assessor’s change in use

classification from agricultural to residential due to the lack of evidence demonstrating the land was used for agricultural purposes, the Court stated,

We emphasize what is clear under applicable law [. . .]: classification of real property for tax assessments is based on how the property is being used [. . .]. Actual use controls whether property qualifies for agricultural or any other classification for tax assessment purposes.

*Id.* at ¶ 17. The consideration of factors not pertaining to the actual use of the land is irrelevant in determining whether a property qualifies for use value. *Id.*

A. “Devoted Primarily To Agricultural Use” Does Not Require A Showing Of Income Production Or A Business Purpose.

The Petitioner suggests that the phrase “devoted primarily to agricultural use,” as set forth in Wis. Stat. § 70.32(2)(c)1g, implies that the agricultural use must have a business purpose or income stream to qualify for use value. *See* Pet. Br. at 17-23. Although Wis. Stat. § 70.32(2)(c)1g does not define “primarily” or specify the degree to which the land must be dedicated to agricultural use to qualify for use value, the Petitioner’s interpretation of this terminology ignores the rules of statutory construction and prior case law.

When a statute does not define a term, courts will use the common meaning of the term. *See State ex rel. Kalal*, at ¶ 45 (citation omitted). To

determine the common meaning of a term, courts will generally use a dictionary. *State v. Sample*, 215 Wis. 2d 487, 499-500, 573 N.W.2d 187 (1988).

The dictionary definition of “primarily” is “for the most part; chiefly.” *See Primarily*, Merriam Webster Online Dictionary, <https://www.merriam-webster.com/dictionary/primarily> (last visited Sept. 19, 2018). As the term is commonly understood, “primarily” means the main or principal purpose for which something is used. *See Primarily*, Collins English Online Dictionary, <https://www.collinsdictionary.com/us/dictionary/english/primarily> (last visited Sept. 23, 2018).

In *Milwaukee Symphony Orchestra, Inc. v. Wisconsin Dept. of Revenue*, 2009 WI App 69, 318 Wis. 2d 261, 767 N.W.2d 360, the Wisconsin Court of Appeals interpreted the meaning of “primarily” as used in Wis. Stat. § 77.52(2)(a)2, which imposed a sales tax on the gross receipts from the sale of admission to an entertainment or recreational event. *See Milwaukee Symphony Orchestra*, at ¶ 3. In that case, the court determined that an interpretation of “primarily” to mean “over 50%” was reasonable and

consistent with the plan meaning of the statute.<sup>1</sup> *See id.* at ¶¶ 23-24. In doing so, the court concluded that a sales tax could be imposed on events that were “primarily” or more than 50% entertainment or recreation. *See id.* at ¶ 5.

In *Diamondback Funding, LLC v. Chili’s of Wisconsin, Inc.*, 2004 WI App 161, 276 Wis. 2d 81, 687 N.W.2d 89, the Wisconsin Court of Appeals interpreted the meaning of “primarily” as used in a restrictive covenant prohibiting the use of a lot for, among other things, a fast food restaurant that serves primarily Mexican food. *See id.* at ¶ 8. In that case, the court looked to the common dictionary definition of “primarily” which was “[c]hiefly; mainly” and concluded that the Chili’s restaurant serves “primarily Mexican food” in conflict with a restrictive covenant on the property. *Id.* at ¶¶ 16, 19 (citing the American Heritage Dictionary).

Applying the common definition of “primarily” as used by the courts in the *Milwaukee Symphony Orchestra* and *Diamondback Funding* cases, a parcel would seemingly qualify for use value under Wis. Stat. § 70.32(2)(c)1g if the main use was for agricultural purposes.

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<sup>1</sup> Both parties agreed that “primarily” meant more than 50% for purposes of interpreted Wis. Stat. § 77.52(2)(a)2. *See id.* at ¶ 5.



B. The Wisconsin Legislature Has Rejected Requiring Income Production From Agricultural Land In Determining Eligibility For Use Value.

Since enacting use value into law in 1995, the Wisconsin Legislature has made several changes to the law. *See* 1995 Wis. Act 27. In 2003, the legislature expanded the scope of property eligible for use value assessments to include agricultural forest land, which is taxed at 50 percent of market value. *See* 2003 Wis. Act 33; Wis. Stat. § 70.32(2)(c)1d. In 2010, the legislature modified the definition of “agricultural use” to include the growing of short rotation woody crops using agronomic practices. *See* 2009 Wis. Act 401; Wis. Stat. § 70.32(2)(c)1i.

The legislature also has considered requiring the generation of income from agricultural products in determining eligibility for use value. In 2002, the Wisconsin Senate approved an amendment to the state budget that modified the definition of agricultural land to require at least \$3,500 in agricultural products to be sold during the year. *See* 2002 Assembly Bill 1, JR2 SA2-SSA1, Section 156E. This proposed change, however, was not approved by the Wisconsin Assembly and was not part of the final bill, which became 2001 Wisconsin Act 109.

Accordingly, if the Wisconsin Legislature intended to make income generation from agricultural products an eligibility requirement in determining whether a property is classified as “agricultural,” the legislature would have done so.

C. Other States Explicitly Require Income Production From Agricultural Land To Be Eligible For Use Value.

Unlike Wisconsin, other states explicitly require income production to be considered in determining whether a property used for agricultural purposes qualifies for use value. According to the Lincoln Institute of Land Policy, approximately 31 states require income production as an eligibility requirement for use value – Alaska, Arizona, Colorado, Delaware, Florida, Georgia, Idaho, Iowa, Louisiana, Maryland, Massachusetts, Montana, Nevada, New Hampshire, New Jersey, New York, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Washington, West Virginia, and Wyoming. See [https://datatoolkits.lincolninst.edu/subcenters/significant-features-property-tax/Report\\_Tax\\_Treatment\\_of\\_Agricultural\\_Property.aspx](https://datatoolkits.lincolninst.edu/subcenters/significant-features-property-tax/Report_Tax_Treatment_of_Agricultural_Property.aspx). Some states require a certain percentage of gross income from agricultural activity to be eligible for use value assessment. *See e.g.*, Ga. Code Ann. § 48-5-

7.4(C)(iv) (requiring a farm entity to derive at least 80% of its gross income from approved agricultural uses); Utah Code § 59-2-503(4)(b)(80% or more of the owner's income is generated from agricultural products produced on the property). Other states establish specific dollar amounts for annual gross income that must be generated from agricultural use of the property. *See e.g.*, La. Rev. Stat. Ann. § 47:2303 (requiring an average gross annual income of \$2,000 per year to be generated from agricultural production for the 4 preceding years); Me. Rev. Stat. Ann. § 1102(4)(requiring a gross annual farming income of at least \$2,000 per year in 1 of the 2, or 3 of the 5, preceding calendar years); Md. Code Ann. §8-209(g)(2)(for parcels less than 20 acres, requires \$2,500 in gross income to be generated from agricultural activities for 2 of the past 3 years). Some states use more general criteria to emphasize the importance of generating income from the agricultural products grown on the land. *See e.g.*, Iowa Code § 426.2 (for parcels 10 acres or more, land must be used in good faith intended for profit).

## **CONCLUSION**

Like other laws, Wisconsin's Use Value Law is to be applied according to the language set forth in the statutes, regardless of the personal

preferences or beliefs of those responsible for administering and interpreting the law. *See Columbus Park Housing Corp. v. City of Kenosha*, 2003 WI 143, ¶34, 267 Wis. 2d 59, 671 N.W.2d 633 (the legislature is responsible for making policy choice and statutes are to be applied as written, not how others think they should be written). It is irrelevant whether they believe agricultural activity is being performed as part of true agricultural business or simply as a means to lower property taxes. The sole test in determining whether land qualifies for use value is whether the land is devoted primarily to an agricultural use. *See Thoma*, at ¶ 17; *see also*, Wis. Stat. § 70.32(2)(c)1g .

For the reasons stated above, we respectfully request this Court to clarify that the determination of whether land is classified as agricultural for purposes of use value is based solely on the agricultural use of the land, and not on the income generated from the agricultural activity.

Dated this 27th day of September, 2018.

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## FORM AND LENGTH CERTIFICATION

I hereby certify that this brief conforms to the rules contained in Section 809.19(8)(b) and (c) for a brief produced with a proportional serif font. The length of this brief is 2806 words.



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## CERTIFICATION OF COMPLIANCE WITH RULE 809.19(12)

I hereby certify that:

I have submitted an electronic copy of this brief, excluding any appendix, that complies with the requirements of Wis. Stat. § 809.19(12).

The content, text and format of the electronic copy of the brief are identical to the original paper copy of the brief filed with the Court on today's date.

A copy of this certification was included with the paper copies of this brief filed with the court and served on all parties and counsel of record.

Dated this 27th day of September, 2018.



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**CERTIFICATE OF SERVICE**

I hereby certify that:

I have caused three true and correct copies of this Joint *Amicus Curiae* Brief to be served on counsel by placing the same in U.S. mail, first class postage, on this date:

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