



Council Agenda Item

Meeting Date: April 9, 2026

Agenda Item: Wisconsin Constitution's Uniformity Clause.

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BACKGROUND

(Enter the who, what, when, where, why)

Wis. Const. Art. VIII Sec 1 has been interpreted to mean that, there is only one class of property, property that is taxable, and the burden of taxation must be borne as nearly as practicable among all property, based on value. Noah's Ark Family Park v. Board of Review, 210 Wis. 2d 301, 565 N.W.2d 230 (Ct. App. 1997), 96-1074. Affirmed. 216 Wis. 2d 387, 573 N.W.2d 852 (1998), 96-1074. What this means is that all residential property must be assessed at an equal rate based solely on the current value of those properties. Courts have found that issuing tax refunds, reassessing some properties and not others, or changing the procedure for calculating individual properties values and not similarly situated properties to be unconstitutional violations of this provision.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

At the Common Council meeting on March 17, 2026 a request was made to provide a memo regarding the City's ability to refund or reduce the tax burden on specific individuals or classes of individuals with consideration provided to Wis. Const. Art. VIII Sec. 1 commonly referred to as the uniformity clause.

FINANCIAL IMPACT

(If none, state N/A)

This memo is purely for informational purposes and does not anticipate any financial impact to the City. Should the Council decide to deviate from the uniformity clause and issue tax refunds or reduce individual or classes of individuals property taxes, it would create a substantial financial impact for the City in the scope of attorney fees, and would likely result in all parcels being taxed at the lowest tax rate that is approved, which would significantly reduce any projected income for the City.

STAFF RECOMMENDATION

Staff recommends the Council proceed to tax all parties at an equal rate across each county based on the assessed property values.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

None