



**Wisconsin Chapter of the American Planning Association**

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**May Case Law Update  
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***Wisconsin Supreme Court***

No significant planning related cases to report

***Wisconsin Court of Appeals published opinions***

**Tax-exempt property**

In [\*United Rentals v. City of Madison\*](#), the Wisconsin Court of Appeals held that United Rentals' personal property is not exempt under Wis. Stat. § 70.111(22) because the property it rents (construction equipment and tools) is *available* for rental periods longer than one month. The fact that some people rent the equipment for less than one month does not allow the equipment to fall under the property tax exemption in Wisconsin law for personal property held for rental for periods of one month or less.

**Follow-up**

According to the Baraboo city attorney, the [\*Town of Delton v. City of Baraboo\*](#) case reported in the April update will not be appealed to the Wisconsin Supreme Court. The Court of Appeals decision is therefore the last reported decision on the inapplicability of the extraterritorial standards in a city's subdivision regulations determining lot size based on the availability of sanitary sewer service.