

# FREEDOM FROM RELIGION *foundation*

P.O. BOX 750 | MADISON, WI 53701 | (608) 256-8900 | FFRF.ORG

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SENT VIA EMAIL & MAIL TO:

[bgadow@ci.monona.wi.us](mailto:bgadow@ci.monona.wi.us)

[info@accurateassessor.com](mailto:info@accurateassessor.com)

Mr. Bryan Gadow  
Monona City Administrator  
5211 Schluter Road  
Monona, WI 53716

Accurate Appraisal, LLC  
PO Box 415  
Menasha, WI 54952

**Re: Uncollected Monona property taxes and abuse of property tax exemption by religious order**

Dear Mr. Gadow and Accurate Appraisal:

I am writing on behalf of the Freedom From Religion Foundation (“FFRF”) relating to untaxed property located at 4123 Monona Drive in the City of Monona. FFRF is a Wisconsin-based national nonprofit organization with more than 30,000 members across the country, including members who are citizens of Monona.

The City of Monona has improperly classified a nearly 10-acre property on Lake Monona as exempt from property taxes. We request that the City take immediate corrective action to ensure that Monona taxpayers do not continue to be defrauded by a religious order that may own the property. We also request that the City seek back taxes from the property owner.<sup>1</sup>

We understand that the property (Parcel No. 071009392308) is generally referred to as the “San Damiano Friary” and has been classified as exempt from property taxes by Accurate Appraisal, LLC. However, it is our understanding that the property has not been used for exempt purposes since at least 2015. The Wisconsin State Journal reported on Friday, “The last priest moved out of the home in 2015, and Chavez said that since that time it has been leased to a couple of people who took care of the home in return for reduced rent.” It was also publicly reported nearly five years ago that the last priest would be moving out and that the Norbertines were “having it assessed for possible sale.”<sup>2</sup>

Based on the relevant facts, this property does not qualify for a tax exemption under Wisconsin law. The property is not used for exempt purposes and is now rented to tenants. As the Wisconsin Supreme Court has made clear, “The use made of property determines

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<sup>1</sup> It is unclear if the entity seeking to modify the property via a demolition permit actually has the authority to do so. The City’s tax records identify “Norbertine Novitiate” as the owner. However, the demolition permit filed with the City names the “Premonstratensian Fathers” as the owner.

<sup>2</sup> Doug Erickson, *Huge Lake Monona property, home to religious order, could soon hit the market*, Wisconsin State Journal (Jan 29, 2015), <https://bit.ly/368MjoR>

whether it is subject to taxation or whether it is entitled to tax exemption.” *State v. City of Madison*, 55 Wis. 2d 427, 433 (1972).

As Wisconsin courts have long noted, “[S]tatutes exempting property from taxation are not to be enlarged by construction. Taxation is the rule, and exemption the exception. He who claims exemption must bring himself within the terms of the exception.” *Methodist Episcopal Church Baraca Club v. City of Madison*, 167 Wis. 207, 167 N.W. 258 (1918). Property that is exempt under Wis. Stat. § 70.11(4) must actually be used by the entity seeking an exemption. It is not enough for a religious organization to own the property, it must be “used exclusively” by the organization. See Wis. Stat. § 70.11(4).

In *Dominican Nuns v. City of La Crosse*, the Wisconsin Court of Appeals ruled that a church property that was being maintained but had been vacated by a religious order was taxable. 142 Wis. 2d 577 (Ct. App. 1987). This was because “the property was not being ‘used’ for any of the order’s regular activities or benevolent purposes.” *Id.* at 581. It appears that any claim to an exemption by the owner here is even worse than in the *Dominican Nuns* case given that the property is reportedly being rented to tenants.

Monona residents should be livid that the owner of the San Damiano Friary has stuck them with higher taxes by failing to pay its fair share. Given the size and prime location of the property, other residents have likely had to cover hundreds of thousands of dollars that the City failed to collect. On behalf of our local members, FFRF requests that the City add the property to the tax roll and collect taxes from the religious order as required by law.

Sincerely,



Patrick C. Elliott  
Senior Counsel

CC: Mayor O’Connor  
([moconnor@ci.monona.wi.us](mailto:moconnor@ci.monona.wi.us))