

whether the corporation has the purpose of owning or operating a benevolent retirement home for the aged. In order to qualify as "benevolent," the persons to be benefitted need not be "objects of charity," but the classification must have some limits, *i.e.*, "[t]o help retired persons of moderate means live out their remaining years." 41 Wis.2d at 300. Further, all phases of the operation of any such retirement home should have the common denominator of serving aged and retired persons. 41 Wis.2d at 301. Also, there must be a significant age limitation as to occupant eligibility. It has been said that the age of 65 is generally considered the "threshold to old age." *State ex rel. Harvey v. Morgan*, 30 Wis.2d 1, 9, 139 N.W.2d 585 (1966). Although it is difficult to say at what age a person becomes "aged," and an occupancy eligibility limited to persons over 62 years of age would probably not be subject to question, there must be some further limitation to ensure that these apartments are not occupied by persons who are neither retired nor aged. And, as stated before, it must always clearly appear that the corporation is completely free from even the possibility of profits accruing to its founders, officers, directors or members.

Finally, notwithstanding your significant responsibilities in this area, recognition must be given to the fact that local officials, particularly local assessors, are the ones primarily responsible for allowing or disallowing tax exemptions after an examination of the facts on a case-by-case basis.

BCL:JEA

Newspapers; Open Meeting; Towns; A town board is a "governmental body" within the meaning of the open meetings law and is subject to its provisions, including the notice requirements of secs. 19.83 and 19.84, Stats.

An annual town meeting is a meeting of the electorate. It is not a "governmental body" within the meaning of the open meetings law, and therefore, notice under subch. IV, ch. 19, Stats., is not required. If an annual town meeting is held at a time other than on the first Tuesday in April, notice must be given as required by secs. 60.07(2) and 60.13, Stats.

Other open meetings law notice requirements discussed. OAG 67-77

July 15, 1977.

CLOYD A. PORTER, *State Representative*

Burlington

You ask three questions about the application of subch. IV of ch. 19, Stats., entitled "Open Meetings of Governmental Bodies," to town meetings.

1. As I understand the law (and in this case using a township as the example) a township scheduling a meeting does not have to have an ad or a press release. Is this correct?

The town board is the "governmental body" as defined by sec. 19.82(1), Stats. Regular town board meetings require public notice under secs. 19.83 and 19.84, Stats. However, as pointed out in 65 Op. Att'y Gen. 250 (1976), such notice can be, but is not required to be, by publication in a newspaper.

An annual town meeting of the electorate does not fall within the definition of "governmental body" and requires no notice if held on the first Tuesday in April. Sec. 60.07(1), Stats. However, if another date is selected for the annual town meeting of the electorate, compliance with the provisions of sec. 60.07(2), Stats., including the notice provisions therein, is required.

2. If the township has to make public a notice, how is it decided where the notice of the meeting should be placed?

Section 19.84(1)(a) and (b), Stats., provides that public notice of meetings be given as is required by other statutes and further requires notice to the public, to the news media who have filed a written request for notice and to the official newspaper designated under secs. 985.04, 985.05 and 985.06, Stats. Notice to the public can be accomplished by posting. The chairperson of the board should determine where and how many posted notices will most likely give adequate notice. If sec. 60.07(2), Stats., is involved, notice must be given as provided by sec. 60.13, Stats.

3. For a public notice to be within the law does it require any other information besides the time, date, place and subject matter of the meeting?

Section 19.84(2), Stats., requires notice to include the time, date, place and subject matter of the meeting "in such form as is reasonably likely to apprise members of the public and the news media thereof." The quoted language modifies the term "subject matter," requiring more specific statements as to the business to be conducted. Publishing a properly prepared agenda of items to come before a meeting would satisfy this requirement.

BCL:JPA

Land; Plats And Platting; Sales; A proposed plat under ch. 236, Stats., may not consist solely of outlots, whether or not the proposed outlots are intended for the purpose of sale or building development. Other questions concerning outlots answered. OAG 68-77

August 16, 1977.

CAROL TOUSSAINT, *Secretary*
Department of Local Affairs and Development

Your predecessor asked me several questions concerning the term "outlot" as used in ch. 236, Stats.

The general purpose of ch. 236, Stats., is to "regulate the subdivision of land." Sec. 236.01, Stats. A "subdivision" is defined as

a "division of a lot, parcel or tract of land ... for the purpose of sale or of building development," and a "plat" is "a map of a subdivision." Sec. 236.02(5) and (8), Stats.

Section 236.02(4), Stats., defines "outlot" as follows:

"An 'outlot' is a parcel of land, *other than a lot* or block, so designated on the plat." (Emphasis added.)

Under ch. 236, Stats., a "lot" is normally, if not invariably, the division of land which is intended for the purpose of sale or of building development. The term is repeatedly used throughout the chapter in that context, and in practice subdivisions normally consist principally of groupings of such parcels. While subdivision "lots" are often associated with certain other subdivision parcels not normally intended for sale or building development, such as streets, alleys and other public ways, and parks, public grounds and easements, the latter parcels are normally required to be specifically so designated or identified on the plat. See secs. 236.02(10), 236.20(4), 236.29, and 236.293, Stats.

Since the main purpose of the costly process of land subdivision is sale or building development, and since the principal attribute and purpose of a "lot" is as a parcel of land intended for sale or building development, and since an "outlot" is not a "lot," it would appear to follow that one attribute of an outlot is that it is not a parcel of land divided for the purpose of sale or building development.

Describing the word "outlot" in more positive terms, then, such a parcel appears intended for purposes other than or peripheral to the main purpose for which the subdivision is created. See 30A Words and Phrases, "Outlot." Since the obvious main purpose of any subdivision is sale or building development, "outlots" must be extra, remnant or special purpose parcels which, because of their physical nature, size or intended disposition, cannot or may not be utilized for that main purpose.

Your predecessor's specific questions now can be examined.

1. "Can a plat of all outlots be prepared, approved and recorded under the provisions of Chapter 236, for the purpose of sale?"

Based on the foregoing analysis of the terms "lot" and "outlot," as used in ch. 236, Stats., the answer to this question must be no. If the