

106.1 Relating to the Confidentiality of Information about Income and Expenses Requested by the Assessor in Property Assessment Matters in the Town Ordinance

- I Purpose
- II Confidentiality
- III Severability
- IV Effective Date

SECTION I – PURPOSE

As part of the Budget Adjustment Act, 1997 Wisconsin Act 237, a number of significant changes regarding property tax assessment appeals and Board of Review procedures were enacted. Wisconsin Statute 70.47(7)(af) requires that the municipality provide by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under Wisconsin Statute 70.47(7)(af) and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of the court.

SECTION II – CONFIDENTIALITY

- A. Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information that is provided to the Assessor shall be held by the Assessor on a confidentiality basis, except, however, that the information may be revealed to and used by persons:
 - 1. In the discharging of duties imposed by law;
 - 2. In the discharge of duties imposed by office, including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties;
 - 3. Or pursuant to order of a court.
- B. Income and expense information provided to the Assessor under Wisconsin Statute 70.47(7)(af) unless a court determines that it is inaccurate, is, per Wisconsin Statute 70.47(7)(af) not subject to the right of inspection and copying under Wisconsin Statute 19.35(1).

SECTION III – SEVERABILITY

The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provision, sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinance whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

SECTION IV - EFFECTIVE DATE

This ordinance shall take effect and be in force from and after the day after passage and publication as required by law.

Dated this 18th day of June, 2018

Posted: June 19, 2018

Brenda Kahl, Clerk/Treasurer
Jeff Davis, Supervisor
Joe Kruchten, Supervisor

Anthony Varda, Chairperson
Michael Statz, Supervisor
Duane Haag, Supervisor