

Ordinance No.15

An Ordinance Relating to Confidentiality of Income and Expenses Records

Section 1 – Title and Propose

This ordinance is entitled an Ordinance Relating to Confidentiality of Income and Expenses Records. The purpose is to provide confidentiality of the records of taxpayers who provide income and expense record information to the town assessor under ss. 70.47(7)(af), Wis. Stats., and to exempt that information from being subject to the right of inspection or copying as a public record under ss. 19.35(1), Wis. Stats.

Section 2 – Statutory Authority

The Town Board of the Town of Dewey, Portage County, Wisconsin has specific authority under ss. 70.47 (7)(af), Wis. Stats., to provide confidentiality to taxpayers of certain income and expense records provided to the town assessor by those taxpayers for purposes of valuation of real property in the Town of Dewey, owned by those taxpayers.

Section 3 – Adoption of Ordinance

The Town Board, by this Ordinance, adopted on proper notice with a quorum and roll call vote by a majority of the Town Board present and voting, provides the authority for the Town Board to require the confidentiality of income and expenses records provided to the assessor in the Town of Dewey. A Public Hearing was held before the adoption of this Ordinance and notice of the hearing was given by publication of a Class 1 Notice, under Ch. 985, Wis. Stats.

Section 4 – Adoption by Reference and Confidentiality Requirements

This ordinance adopts by reference Wis. Statutes ss. 70.47 (7)(af). Income and expense information provided by a property owner to an assessor for the purposes of establishing the valuation for assessment purposes by the income method of valuation shall be confidential and not a public record open to inspection or copying under ss. 19.35 (1) of Wis. Stats., unless a court determines that the information is inaccurate, the information provided to the assessor is not subject to the right of inspection or copying as a public record under s. 19.35, Wis. Stats.

Section 5 – Exceptions of Confidentiality

A town officer in the Town of Dewey may make public disclosure or allow access to income and expense information provided by a property owner to the town assessor for the purpose of establishing valuation for assessment purposes by the income method of valuation in his or her possession as provided below:

- (A) The assessor has access to such information in the performance of his/her duties;
- (B) The board of review may view such information when needed, in its opinion, to decide upon a contested assessment;
- (C) Another person or body has the right or whose duty in his or her office is to review the provided income and expense information shall have access to the information;
- (D) A town officer is complying with a court order may release the provided income and expense information in accordance with the court's order;
- (E) If the provided income and expense information has been determined by a court to be inaccurate, the information is open and public.
- (F) If the property owner has proved written approval for public disclosure or limited disclosure to that person, and the Town Board of the Town of Dewey has approved the disclosure, the provided income and expense information is open and public to the extent approved.

Section 6 – Penalty Provisions

- (A) Any person, partnership, corporation, or other legal entity that fails to comply with the provisions of this Ordinance shall be subject to the forfeitures found in the Cash Deposit Schedule found in Ordinance No.2. In addition to the forfeitures found in the Cash Deposit Schedule, each violator upon conviction shall pay any mandated fees, costs, surcharges, and assessments for each violation.
- (B) Each day a violation exists or continues constitutes a separate offense under this Ordinance.

Section 7 – 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 provisions, sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms of conflict.

Section 8 – Effective Date

This ordinance shall become effective upon its publication and/or posting in the manner set forth in s. 60.80, Wis. Stats.

Adopted this day of
By the Town Board of the Town of Dewey

Maurice King, Chairperson

Dennis Meis, Supervisor

Leroy Pukrop, Supervisor

Attest: _____
Angela Lochinger, Clerk