

Village of Sister Bay Code of Ordinances

Chapter 2

Administration

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Amended Ordinance 102-051104
Amended Ordinance 195-081412
Amended Ordinance 2024-002
Amended Ordinance 2024-003

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Chapter 2 Administration

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Sec. 2.1 Elimination of Duplicate Treasurer’s Bond

- (a) The duplicate Treasurer's bond is eliminated, and the Village elects not to give the bond on the Treasurer as provided for in Wis. Stats. § 70.67(1).d.
- (b) Pursuant to Wis. Stats. § 70.67(2), the Village shall be obligated to pay, in case the Treasurer shall fail to so pay, all state and county taxes required by law to be paid by the Treasurer to the County Treasurer.

Sec. 2.2 Withholding of licenses or permits for unpaid taxes or fees

No license, permit or additional service of any kind, new or renewal shall be issued by the Village to any applicant if on the date the application is filed with the Village, the applicant owes the village any real estate taxes, personal property taxes, special assessments, citations or other fees or special charges, or there are alleged violations in dispute or proven to be a Municipal Code violation.

Sec. 2.3 Adoption of Wisconsin Statutes Section 70.47(7)(af)

(Created pursuant to Ordinance No. 102-051104)

This section adopts by reference Wis. Stats., Sec. 70.47(7)(af). Income and expense information provided by a property owner to an Assessor for the purpose 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 Wis. Stats., Sec. 19.35(1). (*Amended Ordinance 102-051104*)

Sec. 2.4 Exceptions

An officer may make disclosure of such information under the following circumstances: (*Amended Ordinance 102-051104*)

- (a) The assessor has access to such information in the performance of his/her duties;
- (b) The Board of Review may review such information when needed, in its opinion, to decide upon a contested assessment;
- (c) Another person or body has the right to review such information due to the intimate relationship to the duties of an office or as set by law;
- (d) The officer is complying with a Court Order;
- (e) The person providing the income and expense information has contested the assessment level at either the Board of Review or by filing a claim for excessive assessment under Sec. 74.37, in which case the base records are open and public.